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Directory of the American Society of Certified Public Accountants, June 1, 1925

American Society of Certified Public Accountants

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DIRECTORY

of

The American Society *of* Certified Public Accountants

Officers .. Directors .. Auditors

State Representatives .. Membership Roster

Constitution and By-Laws



The American Society *of* Certified Public Accountants

Woodward Building Washington, D. C.

JUNE 1, 1925

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DIRECTORY OF OFFICIALS

(Fiscal year ending August 31, 1925)

OFFICERS.

President:

Edwin L. Pride, C. P. A., 40 Central Street, Boston, Massachusetts.

Vice Presidents:

Alexander S. Banks, C. P. A., 7 Dey Street, New York City.

Henry J. Miller, C. P. A., 1000-A Canal Commercial Bldg., New Orleans, La

Philip B. Price, C. P. A., Detroit, Mich. (Deceased).

E. J. Powell, C. P. A., 1325 Commerce Building, Kansas City, Missouri.

E. G. Shorrock, C. P. A., Central Building, Seattle, Washington.

Treasurer:

George W. Rossetter, C. P. A., 111 West Monroe Street, Chicago, Illinois.

Secretary:

Wilbur L. Harrison, C. P. A., Woodward Building, Washington, D. C.

DIRECTORS.

First District—

Chester M. Foss, C. P. A., Chapman Building, Portland, Maine.

Second District—

Alexander S. Banks, C. P. A., 7 Dey Street, New York City.

Homer A. Dunn, C. P. A., 35 West 64th Street, New York City.

Charles S. McCulloh, C. P. A., 100 Broadway, New York City.

Third District—

Harry B. Scott, C. P. A., Oliver Building, Pittsburgh, Pennsylvania.

Fourth District—

Phillip G. Ward, C. P. A., 315 Hanna Building, Cleveland, Ohio.

Fifth District—

H. A. Roney, C. P. A., 819 State Life Building, Indianapolis, Indiana.

Sixth District—

A. Lee Rawlings, C. P. A., Law Building, Norfolk, Virginia.

Seventh District—

A. H. Hammarstrom, C. P. A., Weston Building, Clinton, Iowa.

Eighth District—

A. C. Upleger, C. P. A., First State Bank Building, Waco, Texas.

Ninth District—

William Dolge, C. P. A., 369 Pine Street, San Francisco, California.

Tenth District—

W. D. Whitcomb, C. P. A., Porter Building, Portland, Oregon.

AUDITORS.

P. A. Kerr, C. P. A., 542 Book Building, Detroit, Michigan.

David Smith, C. P. A., 824 Ford Building, Detroit, Michigan.

STATE REPRESENTATIVES.

- Alabama**—Otto H. Schultz, C. P. A., American Trust Building, Birmingham.
- Arizona**—Willis H. Plunkett, C. P. A., Box 1385, Phoenix.
- Arkansas**—C. H. Kinard, C. P. A., National Bank of Commerce Building, El Dorado.
- California**—William Dolge, C. P. A., 369 Pine Street, San Francisco.
- Colorado**—Theodore J. Witting, C. P. A., 1030 Foster Building, Denver.
- Connecticut**—Irville A. May, C. P. A., 129 Church Street, New Haven.
- Delaware**—Alfred H. Coe, C. P. A., DuPont Building, Wilmington.
- District of Columbia**—James A. Councilor, C. P. A., 426 Woodward Building, Washington.
- Florida**—John A. Hall, C. P. A., 304 Clark Building, Jacksonville.
- Georgia**—Robert H. Eaton, C. P. A., Box 393, Savannah.
- Idaho**—E. Mason Blaylock, C. P. A., 202 Shane Building, Idaho Falls.
- Illinois**—George P. Ellis, C. P. A., 30 North LaSalle Street, Chicago.
George D. Wolf., C. P. A., 932 Union Trust Building, Chicago.
- Indiana**—H. A. Roney, C. P. A., 819 State Life Building, Indianapolis.
- Iowa**—A. H. Hammarstrom, C. P. A., 208-9 Weston Building, Clinton.
- Kansas**—Stanley Spurrier, C. P. A., 1100 Bitting Building, Wichita.
- Kentucky**—J. R. Mayes, C. P. A., Louisville (deceased).
- Louisiana**—Henry J. Jumonville, C. P. A., 506 Hibernia Bank Building, New Orleans.
- Maine**—Chester M. Foss, C. P. A., Chapman Building, Portland.
- Maryland**—Raymond C. Reik, C. P. A., 1243 Calvert Building, Baltimore.
- Massachusetts**—Edwin L. Pride, C. P. A., 40 Central Street, Boston.
- Michigan**—D. W. Springer, C. P. A., Ann Arbor.
- Minnesota**—Clare L. Rotzel, C. P. A., 1034 McKnight Building, Minneapolis.
- Mississippi**—Lewis E. Crook, C. P. A., 1011 Twenty-second Avenue, Meridian.
- Missouri**—Chauncey B. Adams, C. P. A., Boatmen's Bank Building, St. Louis.
- Montana**—E. E. Murray, C. P. A., Northern Hotel Building, Billings.
- Nebraska**—William Bryden, C. P. A., 633 'Securities Building, Omaha.
- Nevada**—George K. Edler, C. P. A., Reno National Bank Building, Reno.
- New Hampshire**—J. Ben Hart, C. P. A., 875 Elm Street, Manchester.
- New Jersey**—Frank G. DuBois, C. P. A., 1009-1010 Kinney Building, Newark.
- New Mexico**—C. C. Boldt, C. P. A., Los Lunas.
- New York**—John T. Madden, C. P. A., 32 Waverly Place, New York City.
Alexander S. Banks, C. P. A., 7 Dey Street, New York City.
Homer A. Dunn, C. P. A., 35 West 64th Street, New York City.
Paul Joseph Esquerre, C. P. A., 20 Vesey Street, New York City.
Charles S. McCulloh, C. P. A., 100 Broadway, New York City.
- North Carolina**—George H. Adams, C. P. A., Johnston Building, Charlotte.
- North Dakota**—John A. Cull, C. P. A., 44 Edwards Building, Fargo.
- Ohio**—Philip G. Ward, C. P. A., 315 Hanna Building, Cleveland.
- Oklahoma**—Robert E. Garnett, C. P. A., 907-11 Tradesmen's National Bank Building, Oklahoma City.
- Oregon**—W. D. Whitcomb, C. P. A., Porter Building, Portland.
- Pennsylvania**—W. R. Main, C. P. A., Packard Building, Philadelphia.
H. B. Scott, C. P. A., Oliver Building, Pittsburgh.

Philippine Islands—William W. Larkin, C. P. A., 130 Masonic Temple, Escolta, Manila.

Rhode Island—John J. Wall, C. P. A., 638 Hospital Trust Building, Providence.

South Carolina—A. C. Clarkson, C. P. A., Loan and Exchange Building, Columbia.

South Dakota—C. C. Crandall, C. P. A., 410 Boyce-Greely Building, Sioux Falls.

Tennessee—Edward S. Elliott, C. P. A., 816-817 Bank of Commerce Building, Memphis.

Texas—A. C. Upleger, C. P. A., First State Bank Building, Waco.

Utah—Walter E. Nissen, C. P. A., 1505 Walker Bank Building, Salt Lake City.

Vermont—Orris H. Parker, C. P. A., 16 State Street, Montpelier.

Virginia—A. Lee Rawlings, C. P. A., 407-12 Law Building, Norfolk.

Washington—E. G. Shorrocks, C. P. A., 625 Central Building, Seattle.

West Virginia—Jesse L. Cramer, C. P. A., 19-20 Citizens Bank Building, Parkersburg.

Wisconsin—Carl Penner, C. P. A., 1302 Trust Company Building, Milwaukee.

Wyoming—Walter D. Batchellor, C. P. A., Citizens National Bank Building, Cheyenne.

In Memoriam

Alexander Aderer, C. P. A. (N. Y.).
 Lawrence E. Brown, C. P. A. (Pa.).
 J. E. Caton, C. P. A. (Kans.).
 Herbert Dawson, C. P. A. (Ind.).
 James W. Fernley, C. P. A. (Pa.).
 S. G. Gardner, C. P. A. (N. C.).
 W. T. Green, C. P. A. (W. Va.).
 Charles H. Highley, C. P. A. (Ga.).
 E. B. Jacobs, C. P. A. (Va.).
 Wm. H. S. Jarvis, C. P. A. (Mass.).
 Clarence R. Laws, C. P. A. (Mo.).
 Jacques Martin, C. P. A. (Okla.).
 Jarvis W. Mason, C. P. A. (N. Y.).
 J. R. Mayes, C. P. A. (Ky.).
 Frank J. McDonald, C. P. A. (Tex.).
 Charles A. Pierce, C. P. A. (Iowa).
 Philip B. Price, C. P. A. (Mich.).
 Alonzo Richardson, C. P. A. (Ga.).
 Alexander Sinclair, C. P. A. (Mass.).
 Frank Simpson Smith, C. P. A. (Pa.).
 Philip Sohmer, C. P. A. (N. H.).
 Felix Ullman, C. P. A. (N. Y.).
 Paul J. Wetzler, C. P. A. (Ind.).

MEMBERSHIP ROSTER

(Arranged Geographically)

(All members are Certified Public Accountants. Unless otherwise noted each member holds a C. P. A. certificate from the State in which he is listed.)

ALABAMA:

Birmingham—

Christian, W. J., 2218 Age Herald Building.

Sauer, Conrad, Jr., 1910 American Trust Building.

Schultz, Otto H., 1910-11 American Trust Building.

Mobile—

Rosson, George T., First National Bank Building.

Montgomery—

Aldridge, M. W., 300 Dexter Avenue.

Troy, Robt. E., Bell Building.

Troy—

Sanders, Earl B., Sellers Building.

ARIZONA:

Bisbee—

Taylor, Wm. E. (Colo.), P. O. Box 1793.

Phoenix—

Plunkett, Willis H., Box 1385.

Smith, Arthur John., 206 Heard Building.

Wagner, John W., Room 3, Central Building or P. O. Box 696.

Tucson—

Lawton, James M., Box 597.

ARKANSAS:

El Dorado—

Kinard, Caddie H., National Bank of Commerce Building.

Ft. Smith—

Gilbertson, Gilbert S. (Okla.), First National Bank Building.

Little Rock—

Croft, Lyle B., 1001 Southern Trust Building.

Findley, Willis W., 401 Hall Building.

Hennegin, H. W., Southern Trust Building.

McDuffie, Archie V., 907 Boyle Building.

Stewart, James V., 408 Boyle Building.

Stuttgart—

Chapman, Sidney S. (Ga.).

Worman, John H. (Tenn.), 21 Pettit Building.

Texarkana—

Buron, Victor E., Texarkana National Bank Building.

CALIFORNIA:

Glendale—

Hutchinson, Arthur W., 518 Security Building.

Hollywood—

Bischoff, Samuel (N. H.), 1438 Gower Street.

CALIFORNIA—Continued.

Long Beach—

McAllister, R. S., 405 East Sixteenth Street.

Los Angeles—

Aldrich, Bertha L., 511 Fay Building.

Alexy, Edward Samuel, 845 South Gramercy Drive.

Anderson, Arthur H., 622 Loew's State Building.

Barette, Edward L., Stock Exchange Building.

Berger, Eugene M., 423 Pacific Finance Building.

Black, Clarence Sullivan, 935 Valencia Street.

Blackman, Wm. R., 614-618 Stock Exchange Building.

Blight, Reynold E., 706 Stock Exchange Building.

Cheadle, Eliot H., 514 California Bank Building.

Cole, R. W. E., Van Nuys Building.

Cooper, Arville R., 1110 C. C. Chapman Building.

Espinoza, Valentine B., 922 Central Building.

Gillis, Murdoch J., Jr., 521 Stock Exchange Building.

Godfrey, Ernest E., California Bank Building, 629 South Spring Street.

Greenfield, Jesse A., Citizens National Bank Building.

Hamilton, Albert Edward, 935 Valencia Street.

Hill, Warren P., 700 California Bank Building, 629 South Spring Street.

Horton, John F., 234 I. W. Hellman Building.

Johnston, O. T., 524 C. C. Chapman Building.

Jones, Charles S., 627 H. W. Hellman Building.

Kottemann, Wm. C., 510 West Sixth Street.

La Rue, Chas. O., 629 South Spring Street.

Macfarlane, A. S., Van Nuys Building.

Mackie, Charles, 429 I. N. Van Nuys Building.

Macleod, A. D., Van Nuys Building.

Meitner, George F., 629 South Spring Street.

Mitchell, Walter K., 714 H. W. Hellman Building.

Moore, Harry W., 220 Bartlett Building.

Morton, Davis W. (Wis.), 610 Hollywood Security Building.

Moss, Oscar, 604 Pacific Finance Building.

Paeske, Julius W., 922 Central Building.

Pike, Francis Wallace, 553 South Western Avenue.

Prumer, Clayton C. (Mo.), 312 South Hoover Street.

Riemer, John L., 261 New Chamber of Commerce Building.

Riley, Ernest L., Dawson & Riley, 1215 Haas Building.

Rothman, Emanuel, 618-619 Lincoln Building, 742 South Hill Street.

Teasley, William H., 261-2-3 New Chamber of Commerce Building.

Thomas, H. Ivor, 220 A. G. Bartlett Building.

Thompson, Geo. M., 604 Title Insurance Building.

Warner, Harry Ira, 6333 Bonsallo Avenue.

Wright, Walter C., 356 South Spring Street.

Zeitlin, Robert M., Lane Mortgage Building, 208 West Eighth Street.

Monterey Park—

Grant, Geo. G. (Mont.), 500 North Alhambra Avenue.

CALIFORNIA—Continued.**Oakland—**

Koester, Henry C., 5356 Wentworth Avenue.
Olsen, Jos. C. (Oreg.), 2916 Best Avenue.
Sherman, Andrew F., The Oakland Bank Building.
Stirton, Wm. C. R. (N. H.), 1736 Twenty-third Avenue.
Timpson, Lawrence S., Syndicate Building.

Pasadena—

Rohne, Chester S., 232 Security Building.

Sacramento—

Lumbard, Chas., Capital National Bank Building.
Morrice, Edward, State Board of Control.

San Bernardino—

Frazier, Brice Harold (Tex.), P. O. Box 403.

San Diego—

Everts, Leslie S., care of Vreeland, Everts & Co., First National Bank Building.

San Francisco—

Ball, Alexander, Hearst Building.
Buchanan, Robert, care of Lybrand, Ross Bros. & Montgomery, 2 Pine Street.
Cerf, Myrtle, 519 California Street.
Cummings, John, 50 State Building.
Dawson, C. M., Hearst Building.
Diebels, L. T., 485 California Street.
Dolge, William, 369 Pine Street.
Frink, A. Frank, 315 Montgomery Street.
Garlick, W. A., 411 Alexander Building.
Hicklin, Benjamin, 369 Pine Street.
Hodges, B. W. (Oreg.), 141 California Street.
Hood, Hubert Earle, 369 Pine Street.
Hood, Walter, Standard Oil Building, Bush and Sansome Streets.
Huggard, A. H., 369 Pine Street.
Jordan, Edward B., 433 California Street.
Kasch, George J., 325 Bush Street.
Keast, George R., 2 Pine Street.
Kellogg, Harold A., 485 California Street.
Knowlton, Leslie D. (Mass.), 811 Fourteenth Street.
MacKenzie, Murdo, 1383 Sixth Avenue.
Penney, L. H., 315 Montgomery Street.
Prior, J. F., 120 Colon Avenue.
Starks, H. A., 524 Mills Building.
Strong, Addison G., Standard Oil Building, Bush and Sansome Streets.
Sully, J. O., 260 California Street.
Tooley, H. H., 726 Sutter Street.
Welle, H. R., 644 Mills Building.
Wolf, Walther, 625 Market Street.
Wunner, E. G., 260 California Street.

Santa Barbara—

Clarke, William H. (Nebr.), R. F. D. 1, Box 46.

COLORADO:

Denver—

Baldwin, Arthur L., 401 Temple Court Building.
 Bowman, Ernest Dexter, 401-4 U. S. National Bank Building.
 Collins, Clem W., 1030 Foster Building.
 Connor, James T. M. (Wyo.), 855 Marion.
 Counts, Oakley Ford, 828 Seventeenth Street.
 Crane, Richard Moore, 401-4 U. S. National Bank Building.
 Downie, F. J., 621 Foster Building.
 Fink, Elwood, 719 Colorado Building.
 Helwig, Clarence Franklin, Temple Court Building.
 Lawrence, Thos. H., 1427 Franklin.
 Linck, Louis C., 601 U. S. National Bank Building.
 Manns, Emma, 1010 Foster Building.
 McMahon, Francis M., First National Bank Building.
 Morrison, Wm. D., 434 U. S. National Bank Building.
 Smith, Montgomery R., 421 Denham Building.
 Trant, William Marshall, 722 U. S. National Bank Building.
 Witting, Theodore J., 1030 Foster Building.

Pueblo—

Hatton, William B., 1013 East Eleventh Street.
 Underwood, Turner S., 314 West Eighteenth Street.

CONNECTICUT:

Bethel—

Kellner, J. E., 31 Elizabeth Street.

Bridgeport—

Friedberg, Milton H., 494 Gurdon Street.
 Keating, Wm. L., 983 Howard Avenue.
 Shook, S. Earl, 945 Main Street.
 Wilson, Charles C., 404 Fairview Avenue.

Devon—

Oliver, R. J. G.

Hartford—

Brown, Warren M., 750 Main Street.
 Campbell, George F., 353 Garden Street.
 Coates, Chas. F., 750 Main Street.
 Feinblum, Wm., 54 Church Street.
 Hadfield, Seth, 750 Main Street.
 Jacobs, Harry, 750 Main Street.
 Knust, Henry, 125 Trumbull Street.
 Lerner, M. E., 750 Main Street.
 Mason, Roy S., 50 Rosemont Street.
 Perlysky, Louis, 983 Main Street.
 Raphael, Edward, 750 Main Street.
 Reid, John H., 125 Trumbull Street.
 Rothwell, Percy, 750 Main Street.
 Schaffman, Abraham, 1026 Main Street.
 Schwartz, Harry K., 75 Pearl Street.
 Soule, F. E., 750 Main Street.
 Stolper, Maurice, 1026 Main Street.
 Troub, Leonard M., 750 Main Street.

CONNECTICUT—Continued.**Middletown—**

Cambria, Guy, 296 Main Street.

Goldner, P. J., High Street, Farm Hill.

New Canaan—

Becker, Anthony F. B., 31 Mead Street.

New Haven—

Baker, Lorenzo B. (Mass.), 42 Church Street.

May, Irville A., 129 Church Street.

Petze, Edward Irving, 66 Norton Street.

Sagal, Lewis, 152 Temple Street.

Smith, Ralph C. (Ind.), Box 1197, 116 Church Street.

Thall, Morris, 42 Church Street.

Norwalk—

Curtis, George E., 11 Mott Avenue.

Norwich—

Manes, Alex. H., 43 Broadway.

Stamford—

Adler, Noah, 135 Main Street.

Waterbury—

Young, Geo. R., 193 Grand Street.

DELAWARE:**Wilmington—**

Coe, Alfred H., Dupont Building.

DISTRICT OF COLUMBIA:**Washington—**

Appel, C. A. (N. C.), 1327 Otis Street N. W.

Ball, James S., 208 Evans Building.

Beck, Howard C. (Mich.), 532-33 Southern Building.

Berg, John (N. C.), 819 Woodward Building.

Bernstein, Oscar J. (N. C.), 309 American National Bank Building.

Biggs, John S. (N. C.), 2000 D Street N. W.

Blaylock, E. M. (Idaho), 537 Munsey Building.

Bottomley, Harold (Mass.), Income Tax Unit Annex No. 2.

Burnham, Dwight N. (N. C.), 1300 Farragut Street N. W.

Butler, James D. (N. C.), 915 Southern Building.

Butts, Frank G. (N. C.), 910-12 Investment Building.

Carter, Milton E. (N. C.), 1331 Jefferson Street N. W.

Chappell, F. S. (N. C.), Woodward Building.

Clabaugh, Wm., 1319 F Street, Suite 905.

Clute, Frank R. (N. C.), 2908 Albemarle Street N. W.

Collins, Maurice (N. C.), 1812 K Street N. W., Apartment 508.

Cookerow, Martin Wm. (N. C.), Woodward Building.

Councilor, James A. (Va.), 426 Woodward Building.

Cranmer, Clarence R., 308 Colorado Building.

Crozier, Frank H. (N. C.), 1316 Euclid Street N. W.

Darby, C. V., Munsey Building.

Dawson, John Wordsworth, 815 Fifteenth Street N. W.

Ehrlich, Sigmund, 412 Maryland Building.

Florance, Raymond M., 1319 F Street N. W.

DISTRICT OF COLUMBIA—Continued.

Washington—Continued.

Geiger, Alfred L. (N. C.), 723 Albee Building.
 Gilbert, Alfred Henry, P. O. Box 23.
 Goodner, Geo. E. H. (Okla.), Munsey Building.
 Grice, James B., Munsey Building.
 Haines, Charles T. (Va.), 705 Transportation Building.
 Hammond, G. C. (Va.), 2106 N Street N. W.
 Hansen, A. C. (N. J.), 2516 Cliffbourne Place.
 Harrison, W. L., 736 Woodward Building.
 Hathcock, B. D. (N. C.), 4207 Fourth Street N. W.
 Juchhoff, Frederick (N. C.), 1907 F Street N. W.
 Kaufman, Jerome G. (N. C.), 3027 O Street N. W.
 Kershenbaum, Charles (N. C.), 314 Transportation Building.
 Leland, Glenn H. (N. C.), 835 Southern Building.
 Levy, S. F., 1319 F Street N. W., Suite 905.
 Linz, Edwin S. (Wash.), Munsey Building.
 Little, J. R. (N. C.), 820 Southern Building.
 Lowson, Frank, 815 Fifteenth Street N. W.
 Mahon, Walter W. (N. C.), 1345 Irving Street N. W.
 Martin, Maurice A., 619 District National Bank Building.
 McIntosh, Moore C., 1319 F Street N. W.
 McNichols, George F. (N. C.), Room 2431, Treasury Annex No. 2.
 Miller, John J., 916 Munsey Building.
 Muller, Jean Paul, 421 Woodward Building.
 Oehmann, J. Henry, 1410 H Street N. W.
 Ogle, R. K. (N. C.), 2554 University Place.
 Pratt, Lester A. (N. C.), University Club.
 Robertson, P. W. (Va.), 626 Southern Building.
 Robins, Barney, 705 Investment Building.
 Rognley, Peter H. (N. C.), 1404 M Street N. W.
 Rusch, Louis E. (N. C.), 719 Investment Building.
 Schaub, Paul E. (Okla.), 922 Munsey Building.
 Seidemann, Henry P., 26 Jackson Place, Room 603.
 Simon, John H., 1319 F Street N. W.
 Smith, Robert Hamilton, Woodward Building.
 Stoy, Clifford M., 510-11 Evans Building.
 Thompson, Edward (Wash.), 426 Woodward Building.
 Trail, Miss Nettie A. (N. C.), 901 Evans Building.
 Tuck, Francis Lucian (N. C.), 36 S Street N. W.
 Tyler, Edw. M., 1319 F Street N. W., Suite 905.
 Ware, De Witt T. (Va.), 623 Investment Building.
 Willey, J. M. (Oreg.), 3020 Macomb Street. N. W.
 Yaeger, Wm. L., 605 Investment Building.
 Yurow, Louis (N. C.), 306 American National Bank Building.

FLORIDA:

Jacksonville—

Hall, Jno. A. (Ga.), 304 Clark Building.
 Mucklow, Walter, Peninsular Casualty Building.

FLORIDA—Continued.**Miami**—

Jones, Ira P. (Tenn.), Bond Investment & Construction Co., 130 South West Sixth Street.

Oates, Lewis A., Congress Building.

St. Petersburg—

Bottome, Sterling B. (Pa.), 178 Central Avenue.

GEORGIA:**Atlanta**—

Allen, Oliver P., 422 Candler Building.

Bailey, E. Herbert, Hurt Building.

Black, Dameron, care of Lowry Bank and Trust Company of Georgia.

Branch, Thomas W., Connally Building.

Chaffee, Willis La Vern (N. Y.), Palmer Building.

Clapp, Allen W., 401 Palmer Building.

Clayton, Ernest, P. O. Box 570.

Davis, L. L., 1423 Atlanta Trust Company Building.

Dawson, Clifford R., 801-2-3 McGlawn-Bowen Building.

Eldson, Allen H., Forsyth Building.

Hayles, Sidney J., Suite 1504-5, Fourth National Bank Building.

Huff, E. F., 16 Carnegie Way.

Jackson, W. C., 1423 Atlanta Trust Company Building.

James, Wm. H., 904 Atlanta National Bank Building.

Larned, Mark Vernon, P. O. Box 501.

Metz, Chas. James, Candler Building.

Moore, James Bingley, 325 Connally Building.

Patton, Albert N. (Ohio), 705 Haas-Howell Building.

Repress, Thomas S., Atlanta National Bank Building.

Richardson, Edward, Atlanta Trust Company Building.

Rivers, F. P., 504-8 Hurt Building.

Seeger, Charles F., 504-508 Hurt Building, care of Kell, Seeger & Rivers.

Spring, Geo. N., 809 Forsyth Building.

Augusta—

Alexander, Guy Scott, 1501-6 Lamar Building, care of Alexander & Baird.

Markwalter, Victor, 911 Marion Building.

Taylor, Edward F., care of Taylor, Stanton & Co., 315-16 Herald Building.

Brunswick—

Tyson, Wm. Giles, 1506 ½ Newcastle Street.

Macon—

McFerrin, J. M., 409 Bibb Building.

Savannah—

Driscoll, Sidney P., 206 West Gwinette Street.

Eaton, Robt. Henry, P. O. Box 393.

Holland, R. L., 829 East Thirty-ninth Street.

Lee, Sidney T., Realty Building.

Meyer, Henry F., 510 Seller Avenue.

GEORGIA—Continued.

Savannah—Continued.

O'Brien, Thos. J., Jr., 710-12 Liberty Bank and Trust Building.
 Saussy, Chas. W., P. O. Box 393.
 Scruggs, A. W. (N. C.), 221 East Jones Street.
 Winter, Adolph F., Box 572.
 Yager, Thomas Wm. (Fla.), Realty Building.

IDAHO:

Boise—

Robinson, Jeremiah W., 1114 North Seventh Street.

ILLINOIS:

Chicago—

Aitchison, Robert John, 10 South La Salle Street.
 Altman, Geo. T., 332 South La Salle Street.
 Anderson, David J., 4830 Barry Avenue.
 Ayer, Forrest L. (Wis.), 146 West Twenty-seventh Street.
 Bagley, George Robert, 231 South La Salle Street.
 Balch, John H., 310 South Michigan Avenue.
 Banta, V. Frank (Ind.), 360 North Michigan Avenue, 1901 London
 Guarantee Building.
 Barbour, Roger M., 865 Cornelia Avenue.
 Barnes, Matthew H., 10 South La Salle Street, Room 1130.
 Bauer, Elmer J. (Ohio), 922 Chicago Trust Building.
 Beatty, Stanley E. (N. C.), 2626 South Michigan Avenue.
 Block, Milton D., 79 West Monroe Street.
 Blunk, Walter C., 6123 Woodlawn Avenue.
 Bowker, S. Watts (Ind.), 360 North Michigan Avenue.
 Bowlby, Joel Morgan (Ind.), 110 South Dearborn Street.
 Boyack, Harry (Wis.), 105 South La Salle Street.
 Brewer, George H., 7 South Dearborn Street, Room 1526.
 Bryant, R. A., 208 South La Salle Street.
 Burke, John Edward (Ind.), 208 South La Salle Street.
 Burlingame, C. M., 208 South La Salle Street.
 Campbell, Andrew L. (Ind.), 105 South La Salle Street, Room 1314.
 Carter, Patrick Joseph, 105 West Monroe Street.
 Castenholz, William B., 79 West Monroe Street.
 Colby, Guy Irving, 908 Chicago Temple Building, 77 West Wash-
 ington Street.
 Commiskey, Frank E. (Wis.), 500 North Dearborn Street.
 Cook, Jonathan B., 208 South La Salle Street.
 Costello, Joseph B. (N. C.), 69 West Washington Street.
 Cullen, W. H. (Iowa), 105 West Monroe Street, Suite 1203.
 Culp, Nelson G., 1738 Jarvis Avenue.
 Curwin, Lowell B. (Ind.), Suite 1126 Chicago Temple Building.
 Daines, H. C., 6106 Dorchester Avenue.
 Davis, Mortimer A., 208 South La Salle Street.
 Delaney, James M. (Ind.), 6817 South Maplewood Avenue.
 Dittmar, Paul O. (Colo.), 108 South La Salle Street.
 Ellis, Geo. P. (Wis.), 30 North La Salle Street.

ILLINOIS—Continued.**Chicago—Continued.**

- Evans, Morgan R. (Ind.), Room 502, 29 South La Salle Street.
Feiveson, Theodore Jacob, 545 North Michigan Avenue.
Fitzgerald, Edmund J. (Mass.), 160 North La Salle Street.
Flershem, Whitney B., 30 North Dearborn Street.
Forward, W. A., 1928 West Forty-sixth Street.
Frazer, Geo. E. (Wis.), 208 South La Salle Street.
Gadski, Henry (Ind.), 1339 Estes Avenue.
Galloway, Joseph W. (Ind.), 6040 Dorchester Avenue.
Garrett, John Wm., 1930 Grace Street.
George, H. R. (Wash.), 910 South Michigan Avenue.
Gilby, Jos. H., 76 West Monroe Street.
Gilman, Stephen (Wis.), 2626 South Michigan Avenue.
Grant, Alexander Richardson, Room 1532, Union Trust Building, 7 South La Salle Street.
Gray, Philip H., 40 North Dearborn Street.
Greenhalgh, Daniel (Ind.), 332 Sheridan Road.
Groebe, Louis G., 818 Tribune Building.
Gundaker, Guy Harry, 708 Marquette Building.
Gunther, Samuel L., 206 South La Salle Street.
Hansen, Christian (Ind.), 231 South La Salle Street.
Harris, H. Archibald (Ind.), 515 Marquette Building.
Hedley, J. H., 4521 Michigan Avenue.
Henderson, Thos. B. G. (Wis.), 1715 Illinois Merchants Bank Building.
Hesse, Earle E., 38 South Dearborn Street, Room 1305.
Hill, C. H., 3809 Lexington Street.
Hilton, Ernest Denison (Minn.), 110 South Dearborn Street.
Himmelblau, David, 76 West Monroe Street.
Hinderlong, J. A. (N. C.), 2626 South Michigan Avenue.
Howard Lee J. (Okla.), 6905 Calumet Avenue.
Jahn, Reinhardt, 11939 Yale Avenue.
Jensen, Z. L. (Ky.), 5 North La Salle Street.
Johnson, Fred S., 79 West Monroe Street.
Johnson, Geo. P. (Ind.), 10 South La Salle Street.
Jones, Wm. D. (Ind.), 1101 Roanoke Building, 11 South La Salle Street.
Keller, Warren H., 623 Marquette Building.
Kirby, W. C. (Iowa), 105 West Monroe Street.
Knowles, Daniel E. (Ind.), 30 North La Salle Street.
Kroehl, Howard, 208 South La Salle Street.
Langer, Charles Heinrichs, 225 North Michigan Avenue.
Lenhart, N. J., 231 South La Salle Street.
Lipscomb, P. D., 2175 Giddings Avenue.
Love, James W., 30 North La Salle Street.
Lynn, J. Fred., 10 South La Salle Street.
Mahone, A. W. (N. C.), Room 1130, 10 South La Salle Street.
Malecki, Albert S. (Ind.), 3138 Southport Avenue.
Manning, Horace (Wis.), Continental and Commercial Bank Building.

ILLINOIS—Continued.

Chicago—Continued.

- Marks, Louie, 38 South Dearborn Street.
 Marvin, J. Arthur (Va.), 623 Marquette Building.
 Martin, Chris M., 6210 Dorchester Avenue.
 Mason, William E., Jr. (Ind.), 108 South La Salle Street.
 Mau, Frederick C. (Ind.), 231 South La Salle Street.
 McCracken, Robert M. (N. H.), 416 Mallers Building, 5 South Wabash Avenue.
 McKenzie, Arthur Douglas (N. Y.), 79 West Monroe Street.
 Mendenhall, Joshua (Minn.), 1715 Illinois Merchants Bank Building.
 Metal, Bernard (Ind.), 10 North Clark Street.
 Miller, Homer L., 1715 Illinois Merchants Bank Building.
 Millsaps, J. H. (N. C.), 2626 South Michigan Avenue.
 Morrison, Robert M. (Wis.), 708 Marquette Building.
 Murphy, Flay Louis, 360 North Michigan Avenue.
 Murphy, Vincent Brennan, 1227 East Fifty-fourth Street.
 Neill, Chas. W., 230 East Ohio Street.
 O'Connor, Joseph T., 715 Webster Avenue.
 Overlock, Joseph L., 208 South La Salle Street.
 Packman, Clarence E. (Ind.), 72 West Adams Street, Room 1500.
 Passmore, Charles O., 208 South La Salle Street.
 Payne, Robert E., 110 South Dearborn Street.
 Pelikan, Edw. J. (Ind.), 3317 West North Avenue.
 Pendexter, Frank Wasson (Wis.), 1040 Continental and Commercial Bank Building.
 Pinkerton, Paul Whittier (Ind.), 30 North La Salle Street.
 Postell, Jno. Taylor, 223 West Jackson Boulevard.
 Quigley, Andrew J. (Wash.), 360 North Michigan Boulevard.
 Rasmussen, Alma M. (N. C.), 5 South Wabash Avenue.
 Robb, Robt. W. (Ind.), 110 South Dearborn Street, Room 1400.
 Roberts, Francis E., care of Sears Roebuck & Co.
 Robin, Benjamin (N. C.), 302 Wrigley Building.
 Rossetter, Geo. W. (Mo.), 111 West Monroe Street.
 Rothing, Frank J., 79 West Monroe Street.
 Rubel, Ira W. (Ind.), 360 North Michigan Avenue.
 Sayre, Hyman Albert, 3636 Douglas Boulevard.
 Scheinman, Jesse D. (Wis.), 310 South Michigan Avenue, Room 749.
 Schuneman, J. J., 332 South Michigan Avenue.
 Schwartz, George W. (Ind.), 160 North La Salle Street.
 Sivertson, F. L., 209 South La Salle Street.
 Smeeton, Cecil B. (Ind.), 35 North Dearborn Street.
 Smith, H. N., 111 West Monroe Street.
 Snow, Harold P. (Mass.), 701 North Michigan Avenue.
 Steven, J. Angus, 7 South Dearborn Street.
 Stockton, A. G. (Ind.), 565 West Washington Street.
 Sunley, William Terry (Mich.), 2626 South Michigan Avenue.
 Sutherland, William (Wis.), 105 South La Salle Street.
 Tanner, John B. (Ohio), 2626 South Michigan Avenue.

ILLINOIS—Continued.**Chicago—Continued.**

Teeter, Earl George, 332 South La Salle Street.
Terry, Jos. Guilford (Ind.), 30 North La Salle Street, Room 615.
Terry, Leland E. (Wis.), 4652 Malden Avenue, Apartment 2.
Thompson, William Rodney (Wis.), 7040 Calumet Avenue.
Thompson, Wm. W., 7 South Dearborn Street.
Thulin, Frederick A. (Ind.), 10 South La Salle Street.
Tilney, Stanley D. (Ind.), 108 South La Salle Street.
Tinkoff, Paysoff, 310 South Michigan Avenue.
Torbet, A. W. (Minn.), 208 South La Salle Street.
Utter, Arthur John (Ind.), Room 737, 175 West Jackson Boulevard.
Vandenbergh, Peter J. (Wis.), Room 1212, 79 West Monroe Street.
Waldstein, Herman S. (Ind.), 127 North Dearborn Street.
Westphaln, Harry G., 501 City Hall.
Witte, Lester (N. H.), 166 West Jackson Boulevard.
Wolf, Geo. D. (Ind.), 932 Union Trust Building.
Wolf, Harry H. (Ind.), 932 Union Trust Building.
Wopinsky, Edward M., 222 West Madison Street.
Wurfel, Eric (Ind.), 6440 Woodlawn Avenue.
Young, A. Norman (Wis.), 14 East Jackson Boulevard, Lytton Building.

Des Plaines—

Cronk, Paul H., 1014 Prairie Avenue.

East St. Louis—

Boyle, J. W. (Ind.), 614 Murphy Building.

Evanston—

Fisher, F. Ralph (Wis.), 115 Kedzie Street.
Naven, Ben S., 1643 Ridge Avenue.

Hoopeston—

Stewart, Homer C. (Ind.), 706 South Market Street.

Joliet—

Munchalfen, Florent Jos., 506 Heggie Building.

National Stockyards—

Fink, Wm. E. (N. C.), Live Stock Exchange, Room 58.

Oak Park—

Rayson, Ennes C., 174 North Harvey Avenue.
Teare, Daniel James, 1106 Hayes Avenue.

Ottawa—

Heiberg, Axel, Court House.

Peoria—

Geiger, Gilbert B. (Ind.), Lehman Building.
Knauss, H. W. (Ind.), 331 Peoria Life Building.

Riverside—

Patton, William A. (N. C.), 133 Herrick Road.

Rockford—

Jones, Edwin E. (Ind.), Bureau Building.
Ludlow, Ernest W., 330 North Central Avenue.

INDIANA:

Evansville—

Fairchild, Daniel M., Ninth Floor, Citizens Bank Building.
Thomas, Earl S., 420 Citizens Bank Building.

Fort Wayne—

Buist, Geo. B., 1011 First National Bank Building.
Marahrens, O., 1204 Delta Boulevard.
Mettert, O. C., 707 First National Bank Building.
Stutz, James F. (Mich.), 345 Arcadia Court.

French Lick—

Roberts, Arthur Douglas (Wis.).

Indianapolis—

Cosgrove, W. P., Route J. Box 106.
De Horthy, Wm. A., 809 J. F. Wild Building.
Freeman, Charles Edmund, 805 State Life Building.
Herdrich, O. C., care of Herdrich & Boggs, 1014 Merchants **Bank** Building.
Madden, Wm. M., 802 Meyer Kiser Bank Building, 128-130 **East** Washington Street.
Norland, Manning Lewis, 632 Berkley Road.
Pedigo, Duncan E., Guarantee Building.
Pritchard, John H., 702 Wulsin Building.
Randall, Walter S., 425 Lemcke Building.
Roney, H. A., 819 State Life Building.
Spradling, Birney D., 5 East Market Street.
Wilson, J. Gardner, 4546 North Pennsylvania Street.
Wrege, Arthur J., 1508 Fletcher Trust Building.

Logansport—

Kelley, Edward W., 1118 Market Street.

Muncie—

Smith, Wilbert A., 803 University Avenue.
Zimmerman, Harold A., 1213 South Elm Street.

South Bend—

Chambers, Howard L., 610-12 Sherland Building.
Coughlin, John Raymond, 542 Farmers Trust Building.
Fick, H. W., J. M. S. Building.
Fink, Edw. W. (Ill.), 803 Sherland Building.
Willett, Frederick S., J. M. S. Building, Room 830.

Terre Haute—

McGlone, Ira T., 902 Citizens Trust Building.

IOWA:

Burlington—

Sutor, Chas. F. (Wis.), 615 Maple Street.

Cedar Rapids—

Myers, Carl B., 2027 Grande Avenue.

Clinton—

Hammarstrom, Albert H., 208-9 Weston Building.

Iowa City—

Holdsworth, H. N., Johnson County Bank Building.

IOWA—Continued.**Sioux City—**

Guthrie, Wm., 323-5 Davidson Building.

KANSAS:**Kansas City—**

Sinderson, Samuel W., 400 Brotherhood Block.

Topeka—

Newman, Wm. T., 205-7 Columbia Building.

Wichita—

Montgomery, Clinton H., Fourth National Bank Building.

Ransom, Raymond G. (Okla.), 316 Wheeler, Kelly, Hagny Building.

Smith, Charles A. (Ohio), 316 Wheeler, Kelly, Hagny Building.

Smith, Vincent A. (Okla.), 316 Wheeler, Kelly, Hagny Building.

Spurrier, Stanley, 1100 Bitting Building.

Washington, Wm. B. (Okla.), 316 Wheeler, Kelly, Hagny Building.

KENTUCKY:**Covington—**

Gardiner, Clinton F. (Ohio), 1730 Holman Street.

Lexington—

Hifner, Wm. Alexander, Jr., 205 City Bank Building.

Louisville—

Bernstein, Benhard, Inter-Southern Building.

Cotton, Wm., Inter-Southern Building.

Howson, H. M., 1465 South Second Street.

Imhof, Irvin W., 66 Eastview Avenue.

Maddox, J. Elliott, 503 Lincoln Bank Building.

McBride, Martin J., 304 Inter-Southern Building.

McGlasson, R. S., 1404 Lincoln Bank Building.

McMullen, M. B., 1404 Lincoln Bank Building.

McNeil, Jno. Chas., 623 Cecil Avenue.

Murray—

Allbritten, Ewen B.

LOUISIANA:**Alexandria—**

Guepet, Paul J., P. O. Box 457.

Weil, Sol, 807 Guaranty Bank Building.

Baton Rouge—

Bourgeois, H. T., Roumain Building.

New Orleans—

Bienvenu, Emile, 1109 Hibernia Bank Building.

Blanchard, Paul A., 1815 Audubon Street.

Braddock, Mrs. Elsie H., 5706 Catina Street.

Byrne, Julien K., 609 Canal-Commercial Bank Building.

Conroy, Geo. E., 506 Hibernia Bank Building.

Doiseau, Clarence M., 4220 Dumaine Street.

Dubourg, Thos. A., 132 South Alexander Street.

Goldman, Myron M., Whitney Central Building.

Guidry, J. E., 1021 Henry Clay Avenue.

Hartmann, John F., 300 Weis Building.

LOUISIANA—Continued.

New Orleans—Continued.

Hauch, E. B., 1421 Carondelet Building.
 Hill, Gordon M., 506 Hibernia Bank Building.
 Jones, Wm. B., 1009 Carondelet Building.
 Jumonville, Henry J., 506 Hibernia Bank Building.
 Leftwich, Wm., care of Vaccaro Bros. & Co.
 Le Gardeur, R. J., 603-7 Carondelet Building.
 Miller, Henry J., 1000-A Canal Commercial Building.
 Pilie, Louis H., 332 Whitney Central Building.
 Rareshide, Lanaux, 919 Whitney Central Building.
 Ruhl, Geo. A., 721 Whitney Central Building.
 Sandoz, C. C., 815-17 Audubon Building.
 Schenck, L. E., 413 Canal Commercial Building.
 Scott, Curtis F., 820 Whitney Central Building.
 Smith, Archie M., Hibernia Bank Building.
 Stouse, P. J., 1213 Carondelet Building.
 Treadwell, Geo. A., 503 Audubon Building.
 Van Kirk, Jay Calvin, 5924 Perrier Street.
 Walgren, Theo. U., Whitney Central Building.
 Ward, Jackson P., 623 Whitney Building.
 Williams, Thos. A., 1419 Carondelet Building.

Shreveport—

Colvin, Lowery, Ricou Brewster Building.
 Nettles, H. E., 311 Giddens Lane Building.
 Snider, Howard M., 1103-5 Slattery Building.
 Pasquier, C. M., P. O. 984.
 Tillotson, A. L., 815 Ardis Building.
 Viser, H. L., 1034 Boulevard.

MAINE:

Portland—

Birkenmeyer, Curtis J., 20 Coyle Street.
 Cunningham, Earle H., 135 Chadwick Street, (Box 426).
 Foss, Chester M., 806-7 Chapman Building.
 Graffam, Geo. M., 415 Congress Street.
 Jordon, Chester A., 810 Fidelity Building.
 Millett, Richard M., 812-813 Chapman Building.
 Rhodes, Richard A., 45 Water Street.

Sanford—

Eastman, Ellen Libby, 176 Maine Street.

South Portland—

Atwood, Fred S., 43 Bowers Street.

MARYLAND:

Baltimore—

Amos, C. Willard, 1105-6 Munsey Building.
 Baker, Leslie W., 621 Munsey Building.
 Bartels, Wm. N., 700 Equitable Building.
 Berry, Thos. L., 929 Calvert Building.
 Black, Robert W., 905 Garrett Building.

MARYLAND—Continued.**Baltimore—Continued.**

Black, Wilmer, 905 Garrett Building.
Brawner, John David, 1100 E. Baltimore Street.
Burton, Charles W., Jr., Juneau Place and Canterbury Lane, Arcadia.
Croggon, Charles Carroll, 1243 Calvert Building.
Dykes, Hunter Ashlin, 1243 Calvert Building.
Eagan, James Kay, 818 Equitable Building.
Gawthrop, Owen H., 1243 Calvert Building.
Gillespie, William A., Lexington Building.
Hall, Charles O., 1110-11 Fidelity Building.
Hatter, Elmer L., Citizens National Bank Building.
Hehl, Chas. L., 927-929 Calvert Building.
Hunter, Andrew Jr., 910-11 American Building.
Hutchinson, Orion Neely, (N. C.), 1243 Calvert Building.
Jenkel, Julian A., 603 American Building.
Johnson, W. A., 543 Calvert Building.
Lilley, Raleigh T., Calvert Building.
Macnab, John B., Morris Building, Charles and Saratoga Streets.
McGarrow, James, 818 Equitable Building.
Metcalf, Herbert Collins, 110 Clay Street.
Miles, Alonzo Lee (N. C.), 805 Continental Building.
Oliver, Jos., 911 Continental Building.
Reik, Raymond Carlisle, 1243 Calvert Building.
Roseman, Edward, 2414 East Baltimore Street.
Rudo, Max, 818 Equitable Building.
Schnepfe, Chas. H., Jr., Equitable Building.
Spamer, Henry Edw., 700 Equitable Building.
Spears, Harry E., 12th Floor Citizens National Bank Building.
Stegman, Edward J., 814 Equitable Building.
Veale, Sidney F., (Mont.), Calvert Building.
Wetzel, William M., 308 Chestnut Avenue, Overlea.
Wroten, James Lee, 3217 Carlisle Avenue.

Hagerstown—

Slaybaugh, Geo. E., Negley Building.

Halethorpe—

North, Raymond E.

MASSACHUSETTS:**Arlington—**

Anderson, Fred C., 1008 Massachusetts Avenue.
Apperson, Walter H., 73 Harlow Street.
Hyde, Wm. J., 25 Glen Avenue.

Beverly—

Cutler, Royal M. (N. H.), 25 Raymond Avenue.

Boston—

Albee, Amos D., 53 State Street, Room 629-630.
Albee, Herbert H., 53 State Street, Room 629-630.
Antoine, Frederick S., 40 Court Street.
Barry, John J., 18 Tremont Street.
Bechtel, Harold H., 208 Congress Street, Room 811.

MASSACHUSETTS—Continued.

Boston—Continued.

Belson, Samuel L., Room 411, 161 Devonshire Street.
 Bentley, Harry C., 921 Boylston Street.
 Bishop, Geo. Lester, 68 Devonshire Street.
 Blackman, Abraham, 456 Park Square Building.
 Blandford, Geo. M. (N. H.), 53 State Street.
 Bollong, Elbridge A., 50 State Street.
 Boyden, Walter L., 6 Beacon Street.
 Brooker, Benjamin G., 85 Court Street.
 Brown, Albert, 40 State Street.
 Canning, Wm. C., 18 Tremont Street.
 Cary, Arthur W., 200 Devonshire Street.
 Chalfin, Harry, 141 Milk Street.
 Chase, Gardner W., 15 Ashburton Place.
 Chase, Harvey S., 84 State Street.
 Cherrington, Frederick Bond, 79 Milk Street.
 Claff, William, 27 School Street.
 Clarkson, George S., 110 Tremont Street.
 Cleworth, Harold B., 49 Federal Street.
 Cobb, Howard P., Boston Chamber of Commerce Building.
 Cohen, Herman B. (N. H.), 84 State Street, Suite 523-525.
 Cohen, Ralph J., 10 High Street.
 Comins, Edw. P., 200 Devonshire Street.
 Davis, Herbert T., 426 Park Square Building.
 Descoteaux, George N. (N. H.), 100 Summer Street.
 Dillon, Schuyler, 177 State Street.
 Di Pesa, Charles Eugene, 40 Central Street, Room 604.
 Donnelly, Thos. B., Park Square Building.
 Dysart, Hugh (N. H.), 89 State Street.
 Dysart, Robt., 40 State Street.
 Edwards, Truman C., 1015 Pemberton Building.
 Elcock, Thomas M., 80 Federal Street.
 Elliott, James A., Park Square Building.
 Elliott, James H., 40 Court Street.
 Fox, James J., 752 Little Building.
 French, Earle M., 100 Summer Street.
 French, Herbert F., 100 Summer Street.
 Fuller, Edward (Md.), care of Haskins & Sells, 3 Park Street.
 Gale, Chas., Old South Building.
 Gibbs, Edward, Jr., 6 Beacon Street.
 Giblin, James V., 456 Park Square Building.
 Glunts, James D., 68 Devonshire Street.
 Gorsey, Samuel J., 73 Tremont Street.
 Gray, W. Chester, 209 Washington Street.
 Greeley, Henry N., 53 State Street.
 Griswold, Ernest H., 201 Devonshire Street.
 Hall, James W., 79 Milk Street.
 Hartshorn, Horace C., 50 Congress Street.
 Hawkins, Lester G., 164 Federal Street.

MASSACHUSETTS—Continued.**Boston—Continued.**

Hayes, William E., 80 Boylston Street.
Helman, Simon J., 40 Broad Street.
Hewes, Frederick L. (N. H.), 37 Westbourne Street.
Jordan, Wilbur A. Jr., 100 Summer Street.
Kessler, Harry I., 73 Tremont Street.
King, Edwin H., 6 Beacon Street.
Kirk, Francis P., 40 Central Street.
Langley, Frank Jackson, 176 Federal Street.
Lawson, Albert H., 961 Park Square Building.
Levine, Joseph, 101 Tremont Street.
Lewis, Daniel B., Park Square Building, Suite 961.
Lunt, Emma G., (N. H.), 64 Pinckney Street.
Luther, Joseph S., Atlantic National Bank Building, 10 Post Office Square.
Lyon, Oswald, (N. H.), 40 Court Street.
Mann, Harvard L., 60 State Street.
Mannix Wm. H., 60 Congress Street.
McGuire, Clarence W., 89 State Street, Room 95.
Mendelsohn, Lena E. (N. H.), 60 State Street.
Mills-Price, Edgar J., 148 State Street.
Mock, Harold A., 28 Burroughs Street, Jamaica Plains.
Monroe, Francis T., 40 Central Street.
Montgomery, John, 110 State Street.
Moore, Clarence W., (Minn.), 59 Cushing Avenue.
Morgan, Walter Sydney, Room 927-9 Tremont Building.
Moyer, Orlando C., 201 Devonshire Street.
Moynihan, Patrick J., 941 Park Square Building.
Neal, J. H., 20 Kelby Street.
Nickerson, Augustus, 961 Park Square Building.
Norton, Raymond E. (Me.), 1132 Kimball Building
Nunan, Elisha F., Room 604-611, 40 Central Street.
O'Brien, Thomas F., 906 Old South Building.
Osborne, Ernest L. (N. J.), 11 Buckminster Street.
Parsons, Thomas P., 812 Tremont Building.
Peers, Kester J., 294 Washington Street.
Pollay, Joseph M. (N. H.), P. O. Box 27, Copley Square.
Pride, Edwin L., 40 Central Street.
Robinson, Chester A., 21 Fenwood Road.
Rollins, James F., 31 State Street.
Rowsom, Francis H., 121 Bickford Street.
Saunders, David B., (N. C.), 100 Summers Street.
Scoville, Clifford Eugene (N. Y.), 1501 Beacon Street
Seamans, Richard D., 84 State Street.
Solomon, Frank, 40 Broad Street.
Solomon, Samuel, 68 Devonshire Street.
Sparrow, Gustavus H., 89 State Street.
Starr, Max, 84 State Street.
Steacie, Edward, 164 Federal Street.
Stetson, Chas. A., 84 State Street.

MASSACHUSETTS—Continued.

Boston—Continued.

Stewart, Andrew, 50 State Street.
 Stone, Samuel J., 27 School Street.
 Sutherland, Sydney L. G. (N. H.), 148 State Street.
 Sweet, Homer N., 80 Federal Street.
 Talbot, Chas. L., 24 Federal Street.
 Thunberg, Frank J., 40 Central Street, Room 604.
 Tuttle, Charles C., 84 State Street.
 Tuttle, Chas. H., 84 State Street.
 Urquhart, Etta M., 49 Federal Street.
 Vincent, N. H. S., 49 Federal Street.
 Wald, Harold, 262 Washington Street.
 Walter, Francis H. E., 50 Congress Street.
 Wasserman, Leo, 294 Washington Street.
 Wheeler, Harry E., P. O. Box 1938.
 Whitman, Arthur F. 136 Boylston Street.
 Wilkinson, Alvin T., 11th Floor Bankers Building.
 Willard, Raymond D., 49 Federal Street.
 Wolper, George S., 608 Pemberton Building.
 Woodworth, Edward J., 31 State Street.

Brighton—

Bellenoit, Norman V., 1423 Commonwealth Avenue.
 O'Leary, John D., 647 Washington Street.

Brockton—

Hawkes, Hastings, 33 Hampton Road.

Brookline—

Briggs Mrs. Gertrude L., 187 Walnut Street.
 Needham, Horace R., 683 Washington Street.

Cambridge—

Crowley, Charles E., 211 Brattle Building.
 Macbeth, Geo. H., 9 Story Street.
 Sears, J. Ostle, 127 Appleton Street.

Charleston—

Carven, Rupert S., 56 Baldwin Street.
 Cunningham, Daniel T., 17 Tremont Street.

Dorchester—

Gorham, T. F., 118 Saxton Street.
 Mahoney, Jos. C., 65 Magnolia Street.
 Mulhern, Joseph J., (N. H.), 82 Hancock Street.

East Boston—

Dibble, Tracy A., 19 Orient Avenue, Orient Heights.

Framingham—

Belknap, Roscoe H., 40 Pleasant Street.

Gloucester—

Harvey, Gilman C., 3 Commonwealth Avenue.

Holyoke—

Strand, C. W., 208 Appleton Street.

Hyde Park—

Cluff, L. W., 710 Metropolitan Avenue.

MASSACHUSETTS—Continued.**Lawrence—**

Tierney, William E., 76 Coolidge Street.

Longmeadow—

White, John W., 90 Colony Road.

Lowell—

Farrington, John C. (N. H.), 40-48 Lee Street.

Lynn—

Bayard, Hymen, 7 Central Square.

Crowley, Patrick F., 14 Central Avenue.

Drury, John Thomas, 128 Timson Street.

Leonard, John J., 14 Central Avenue.

Selsberg, Benjamin, 7 Central Square.

Simmons, Herbert W., 14 Central Avenue.

Soney, Arnold Charles, 29 Pennybrook Road.

Medford—

Taylor, Percy W., 75 Marion Street.

New Bedford—

Francis, James P., Masonic Building.

Moore, J. Edward, 33 Masonic Building.

Sawyer, Charles P., 33 Masonic Building.

Swift, Merton W., 222 Union Street.

Pittsfield—

Moyer, Aaron J., 100 North Street.

Quincy—

Kimball, H. Forrest (Me.), 24 Pilgrim Parkway.

Roxbury—

Goodman, Morris, 92 Devon Street.

Pollay, Irving (N. H.), 10 Nazing Street.

Tofias, George I., 249 Humboldt Avenue.

Salem—

Sargent, Henry E., 418 Essex Street.

Somerville—

Baker, Robert S. (N. H.), 25 Main Street.

Lindsay, Maurice M., 187 Pearl Street.

Rogers, Robert B., 66 Adams Street.

Springfield—

Cushing, Joseph, 307 Main Street.

Eaton, Walter W., 318 Main Street.

Hillman, Frederick J., 31 Elm Street.

Taunton—

Leary, Walter E., 7 Silver Street.

Waltham—

Tucker, Charles W., 45 Upton Road.

Watertown—

Hill, Miss Alice M., 178 Maplewood Street.

Waverley—

Lally, Francis J., 19 Harriet Avenue.

Smethurst, B. M., 12 Wilson Avenue.

MASSACHUSETTS—Continued.

Wollaston—

Uhl, Austin O., 125 Willow Street.

Worcester—

Cohan, Joseph Bernard, Slater Building.

Knapp Horace B., 339 Main Street.

Lucas, Homer Atwood, 507 Main Street.

Messinger, Frank B., 423-25 State Mutual Building.

Murphy, Bartholomew J., 507 Main Street.

Smith, Paul S., 921 Slater Building.

MICHIGAN:

Ann Arbor—

Ross, F. E., 212 North Fifth Avenue.

Springer, D. W.

Battle Creek—

Nielsen, L. C., 708 Post Building.

Bay City—

Touse, Charles G., Phoenix Block.

Ward, Bernard N., 435 Shearer Building.

Bronson—

Ruple, H.

Detroit—

Bailey, George Davis, First National Bank Building.

Bernard, Walter V., 1315 Ford Building.

Besemer, John M., 815 Bates Street.

Bitting, Clarence R. (Pa.), 8120 Jefferson Avenue, East.

Boekle, Otto I., 815 Bates Street.

Bond, Robert D. (Tenn.), Federal Bond and Mortgage Building, 1442 Griswold Street.

Boothe, J. Lee, 1423 Majestic Building.

Bullock, Cyril N., 1630 First National Bank Building.

Burnell, Lorenzo Dale, 1382 Cadillac Avenue.

Butler, Ernest Bell, 12823 Third Avenue.

Butler, William, Comptroller Fisher Body Corporation.

Campbell, A. J., 1601 Blaine Avenue.

Davidson, Robert, 1824 Dime Bank Building.

Ehrman, A. W. (Ind.), 1315 Ford Building.

Evans, Thos. H., Dime Bank Building.

Francis, Albert H., 2617 Grand Boulevard.

Gibbs, Geo. R., 813-821 Free Press Building.

Gies, Fred T., 469 Insurance Exchange Building.

Grundy, Albert J., care of Grundy Audit Co., 1624 Dime Bk. Bldg.

Hall, John W., 1630 First National Bank Building.

Isenberg, Wm. B., 1412 Lafayette Building.

Johnson, C. S., 559 Book Building.

Kalbfeish, Albert H., 108 Y. M. C. A. Annex.

Kennedy, George W. (N. J.), 2660 Lawrence.

Kerr, P. A., 542 Book Building.

Kimball, Donald M., 813 Washington Boulevard Building.

Ladue, Pomeroy, 683 Prentis Avenue.

MICHIGAN—Continued.**Detroit—Continued.**

Lemmon, Raymond A., 1402 Lafayette Building.
Leslie, William, 821 Free Press Building.
McConnell, W. T., 1315 Ford Building.
Meisner, Harry Howard, 1519 First National Bank Building.
Merz, Herman, 2475 Leslie Avenue.
Morton, Fred W., 1301 Majestic Building.
Morton, Oliver H., 1301 Majestic Building.
Murray, Wm. Joseph, Ford Building.
Neff, Carey Earle, 12147 Northlawn Avenue.
Osborn, Winfield S., 1327 Majestic Building.
Pheney, Edward T. (Ind.), 207 Hammond Building.
Porte, T. L. Whitford, 1630 First National Bank Building.
Rannie, Robert W., Detroit Trust Company.
Robertson, A., 2958 Cadillac Avenue.
Rosenthaler, Marx P., 2340 Buhl Building.
Rowland, William C., 1430 Penobscot Building.
Schneider, Louis, 709-710 Lafayette Building.
Seehoffer, Carl H., 208 Lincoln Building.
Slay, Louis C., 11341 Woodward Avenue.
Smith, David, 824 Ford Building.
Smith, Wm. Arthur, 1402 Lafayette Building.
Soderman, Axel S., 542 Book Building.
Tilton, Frederic A., 1630 First National Bank Building.
Toole, John P., 1320 Lafayette Building.
Turner, Robert L., 856 Book Building.
Walsh, Mervyn B., 617 Capitol Theatre Bldg., 120 Madison Ave.
Webner, Frank E., Penobscot Building.
Weeks, Remley B., 3313 West Euclid Avenue.
Widger, Frank G., 952 Penobscot Building.
Wing, Guy Harrison (Ind.), 703 Ford Building.
Winkler, W. O. (Ind.), 1333 Cass Avenue.
Wolfe, Richard H., 2-228 General Motors Building.
Wyman, Miles L., 1648 Penobscot Building.

Grand Rapids—

Heinke, L. H., 701 Michigan Trust Building.
Lyon, Wiley T., 207-8 Fourth National Bank Building.
Perrigo, F. B., 1210 Scribner Avenue.
Shultus, Walter H., 400 Michigan Street N. E.
Spratt, William Robert, Jr. (Ind.), 401 Grand Rapids Savings Bank Building.

Highland Park—

Atkinson, Geo. N., 212 Connecticut Avenue.
Foy, Arphaxad, 39 Winona Avenue.

Marquette—

Higgins, Harry Allen (Ind.).

Port Huron—

Jones, Frank H., 1707 Sixth Street.

Saginaw—

Robins, Wm. Francis, Bearer Building.

MINNESOTA:

Duluth—

Hooke, Edw. W. (N. Y.), P. O. Box 223.

Minneapolis—

Austin, Albert B., 1024-5 Plymouth Building.

Harper, Harry (Wis.), 650 McKnight Building.

Hauge, Arthur W., 532 Security Building.

McLaughlin, J. Ernest (Wis.), 1322 First National Soo Line Bldg.

Peisch, Herman C. J., 716 McKnight Building.

Raglan, John Kelley, 923-926 Lumber Exchange.

Rotzel, Clare L. (N. Y.), McKnight Building.

Stark, T. E. (Wis.), 1028 Metropolitan Bank Building.

Wagner, Archibald F., Security Building.

St. Paul—

Hines, Lyle W., 824 Merchants Bank Building.

MISSISSIPPI:

Forest—

Graham, Thomas B.

Greenwood—

Taylor, Nelson E., 218 East Jefferson.

Jackson—

Henderson, W. W., Jr., 407 Lamar Life Building.

McCleskey, H. S., Asst. Chief Inspector of State Auditing Dept.

Sharp, W. Q., 505 National Bank Building.

Laurel—

Breckenridge, A. C., Central Avenue.

Meridian—

Crook, L. E., P. O. Box 284.

Natchez—

Hodge, A. A., North Pearl.

Vicksburg—

Denman, C. C., 1604 Cherry Street.

MISSOURI:

Caruthersville—

Pond, Charles S., care of W. J. Peck Auditing Company.

Kansas City—

Bailey, Miller, Commerce Building.

Baird, Wm. E., Baird, Kurtz & Dobson, 712 Scarritt Building.

Barnes, Parry J., 816 Lathrop Building.

Brading, Thos. H., 816 Lathrop Building.

Brodie, F. R., Lathrop Building.

Hansen, Tom C., 404 Ridge Arcade.

Hutchings, Lester, 816 Lathrop Building.

LaRue, Wm. G., 4017 Oak Street.

Lunsford, Harry E., 816 Lathrop Building.

Nolan, Paul C., 613 Ridge Arcade Building.

Osborne, Robert Scott, 409 Continental Building.

Pflug, J. Frank, 1111 Grand Avenue Temple.

Powell, E. J. (Ind.), Commerce Building.

MISSOURI—Continued.**Kansas City—Continued.**

Thornton, Frederick L., 404 Commerce Building.

Tromanhauser, Norman L., 919 Walnut Street.

Wright, Francis A., 816 Lathrop Building.

St. Louis—

Adams, Chauncey Bela, Boatmen's Bank Building.

Campbell, T. Francis (N. H.), 815 Liberty Central Trust Building.

Coerver, Joseph F., 3638 Connecticut Street.

Cohen, Sidney S. (Ind.), 926 Planters Building.

Fischer, R. C., 1223 Boatmen's Bank Building.

Helm, W. A., 402 National Bank of Commerce Building.

Neumayer, John M., 3239 Hartford.

O'Connell, J. H., 408 Pine Street.

Wetteroth, E. F., Planters Building.

Woods, Arthur C., 918 Federal Reserve Bank Building.

MONTANA:**Billings—**

Gerharz, Anton, 215 Securities Building.

Murray, Ernest E., Northern Hotel Building.

Roddy, M. J., 215 Securities Building.

Butte—

Andrews, Arthur J., Miner Building.

Callan, J. P., 10 First National Bank Building.

Hoage, W. Grant, 413 Metals Bank Building.

Mangam, W. D., Miner Building.

Great Falls—

Wilson, Douglas N., 519 Ford Building.

Helena—

Logan, William Andrew, 90 State Capitol.

Miles City—

Rowland, Alfred Joseph, P. O. Box 927.

NEBRASKA:**Lincoln—**

Lesh, Samuel H. (Ind.), Box 1263.

Wiggins, Horace S., Bankers Life Building.

Omaha—

Bryden, William (Iowa), 633 Securities Building.

Ganz, Emil, 434 Securities Building.

Larsen, Thomas B., 2714 North Fifty-eighth Street.

Moeller, Henry C., 805 Omaha National Bank Building.

NEVADA:**Pioche—**

Freudenthal, H. E.

Reno—

Edler, Geo. K., Reno National Bank Building.

La Tourrette, E. S., P. O. Box 30.

NEW HAMPSHIRE:**Hanover—**

Edgerton, H. C.

NEW HAMPSHIRE—Continued.

Manchester—

Drayton, Clarence I., 922 Elm Street.

Hart, J. Ben, 875 Elm Street.

Nashua—

Wright, Clarence H., 5 Baldwin Street.

NEW JERSEY:

Arlington—

Hutton, Frank B. W. (N. C.), 781 Kearney Avenue.

Samuelson, Frank, 27 North Midland Avenue.

Atlantic City—

Estreicher, J. E. (N. C.), 117 North Delaware Avenue.

Bradley Beach—

Prouty, Nelson H. (Ind.), 212 La Reine Avenue.

Burlington—

Baker, J. Milton, 230 York Street.

Camden—

Mead, Fred'k L., Temple Building.

Clifton—

Wilckens, Wm. J., 107 Hadley Avenue.

East Orange—

Conant, Edward R., 30 South Parkway.

Herrmann, Ludwig, 400 North Maple Avenue.

Mortlock, George C. (Mich.), 194 Central Avenue.

Pearce, Russell A., 500 Park Avenue.

Elizabeth—

Gano, Edwin E., 605 Westminster Avenue.

Lewis, James M., 1210 Fairmount Avenue.

Englewood—

Hutchinson, H. G., 61 West Palisade Avenue.

Hackensack—

Baines, A. Geo. L., 213 Main Street.

Hasbrouck Heights—

Willcox, Byron C., 84 Burton Avenue.

Hoboken—

Orege, Edward (N. H.), Hudson Trust Building.

Weinberg, Harry, Steneck Trust Building, P. O. Box 135.

Jersey City—

Botz, James H. (Mich.), 105 Hudson Street.

Haggerty, Vincent B. (Conn.), 156 Armstrong Avenue.

Wildner, Harry C., 258 Palisade Avenue.

Montclair—

Hammond, Arthur D. (N. C.), 97 Elm Street.

Newark—

Ackerson, Wm. F. (N. C.), 906-7 Prudential Building.

Adler, Albert A., 790 Broad Street.

Bressler, Isadore, 9 Clinton Street.

Conlin, John A., Essex Building.

Coursen, W. M., 784 Broad Street.

NEW JERSEY—Continued.**Newark—Continued.**

Du Bois, Frank Goelet, 1009-1010 Kinney Building.
Flink, Julius E., 31 Clinton Street.
Greenberg, M. George, 9 Clinton Street.
Herriger, A. J. (N. C.), 3 Belmont Avenue.
Hoenig, Manuel, 9 Clinton Street.
Howes, Ernest A. (N. H.), 24 Clinton Street.
Klein, Samuel, 207 Market Street.
Measures, Arthur (N. H.), 142 North Ninth Street.
Mortenson, Gustave O., 31 Clinton Street.
Peppel, Edward L., 51 Oakland Terrace.
Puder, Abraham H., 31 Clinton Street.
Puder, Henry S., 31 Clinton Street.
Roworth, Miss Dora G., 790 Broad Street.

North Bergen—

Murphy, Joseph C. (N. H.), 1437 Ridgley Street.

Nutley—

Armstrong, John W. (N. H.), 17 Paterson Avenue.
Schutte, George H. (N. C.), 40 Wharton Avenue.

Passaic—

Farrell, Hilarion A. D. (N. Y.), 625 Main Avenue.

Paterson—

Hastings, James J., 129 Market Street.
Schumacher, Adolph F., 129 Market Street.
Surosky, Wm., 160 Market Street.
Welch, James F., 129 Market Street.

Plainfield—

Luery, Alfred (N. H.), 809 Clinton Avenue.

Ridgefield—

Wright, Carl W. (Mass.), Morse Avenue.

South Orange—

Hartz, Richard A. (N. C.), 343 Richmond Avenue.
Yale, Elmer B., 301 South Ridgewood Road.

Trenton—

Brown, Archibald W., 834 Riverside Avenue.
Teunon, J. S. (N. H.), 229 East Hanover Street.

West Englewood—

Lust, Alfred M., 458 Maitland Avenue.

Westfield—

McCarthy, George F. (Conn.), 447 Everson Place.

West Hoboken—

Genez, Maurice V., 245 Central Avenue.

West Orange—

King, C. P., 25 Harvard Terrace.

NEW MEXICO:**Los Lunas—**

Boldt, C. C. (Tex.).

NEW YORK:

Albany—

Gallien, Brace M., 35 State Street.

Amsterdam—

Strandberg, Albin D. (N. H.), 25 McClellan Avenue.

Binghamton—

Greene, U. S. (Ind.), The Morning Sun Building.

Kalmbacher, Joseph Henry (Ky.), 316 Security Mutual Building.

Bronx—

Gill, Walter J., 3040 Hull Avenue.

Grumet, Louis S. (N. C.), 1307 Nelson Avenue.

Brooklyn—

Basescu, Samuel (N. C.), 2831 West Thirty-second Street.

Begley, Hugh H. (Conn.), 1612 Broadway.

Cooper, John Edward (N. J.), 10 Westminster Road.

Diamond, Harold H. (N. H.), 167 Van Buren Street.

Ehrengart, Carl, 1923 Eighty-third Street.

Gerwig, Harry K. (Ill.), 780 St. Marks Avenue.

Klein, Tobias (N. H.), 1078 East Twenty-fourth Street.

Leete, Harry Osborn (N. H.), 1158 East Thirty-second Street.

Maas, P. C., 115 Eastern Parkway.

Masterson, Chas. V., 1811 Avenue T.

Noetzel, Everett L., 2520 Avenue N.

Ridout, George (Oreg.), 6 Verona Place.

Spritzer, Samuel L., 232 Lynch Street.

Tartar, Samuel (N. H.), 26 Court Street.

Tripp, Wilbour Dean, 379 De Kalb Avenue.

Turner, John J., 80 Livingston Street.

Wannen, C. W. (Conn.), 1071 East Twenty-first Street.

Zirkle, William D. (N. C.), 1835 East Eighteenth Street.

Buffalo—

Allen, Lewis Hunter, Genessee Building.

Bixby, Percival Gaines (Ind.), Marine Trust Building.

Gruen, Edward C., Marine Trust Building.

Leffler, Edwin E., 188 Taunton Place.

Wilson, William Harry (Ohio), Tenth Floor, Walbridge Building.

Elmhurst, Long Island—

Hollis, Anthony G. (N. H.), 58 Ithaca Street.

Jackson Heights, Long Island—

Cooper, George R. (Ind.), 195 Twenty-fifth Street.

Smith, Gershom (N. H.), 143 Twenty-second Street.

Lynbrook—

Stamp, Jos. Byron, Jr., 3 Devon Street.

Mt. Vernon—

Hickson, R. P., 519 South Fifth Avenue.

Newburgh—

Nugent, James E., 56 Second Street.

New York—

Ackerman, Herbert S. (Ind.), 35 Warren Street.

Adams, James R., 110 East Forty-second Street.

NEW YORK—Continued.**New York**—Continued.

Affelder, William M. (N. H.), 51 Wall Street.
Alther, Philip Francis, 225 Fifth Avenue.
Anderseck, P. H. (N. H.), 220 Broadway.
Andrews, James L. (N. J.), 350 Madison Avenue.
Asch, Burnham, 1440 Broadway, Eighteenth Floor.
Atkins, Robert, 347 Madison Avenue.
Baker, Keith L., 52 Wall Street.
Banks, Alexander S., 7 Dey Street.
Barnett, Harold B. (N. C.), 42 Broadway.
Barr, James, 270 Madison Avenue.
Barrett, Percy S., 215 Fourth Avenue.
Barst, Louis L., 1328 Broadway.
Bass, Noah (Ind.), 99 Nassau Street.
Basset, William R. (N. J.), 347 Madison Avenue.
Basson, P. E., 350 Broadway.
Baum, A. Henry, 33 West Forty-second Street.
Behrens, Jacob (N. C.), 42 Broadway.
Bell, Ernest Wm. (Ind.), 72 Pine Street.
Bell, Hermon F., 110 William Street.
Bell, William H., 37 West Thirty-ninth Street.
Bennett, Jacob, Fisk Building, Broadway at Fifty-seventh Street.
Berdon, David, 358 Fifth Avenue.
Bergen, George L., 55 Liberty Street.
Bergman, Nathaniel B. (Conn.), 110 William Street.
Berning, Albert D. (Ohio), 27 Cedar Street.
Bernstein, Wm., 25 West Forty-third Street.
Berran, Robert J., 111 Broadway.
Berson, Samuel, 233 Broadway.
Bickett, William Purcell (Mo.), 37 West Thirty-ninth Street.
Bieth, Charles Edw., 130 West Forty-second Street.
Birnberg, Wm., 115 West Thirtieth Street.
Blattner, Benjamin, 150 Nassau Street.
Block, Percy, 165 Broadway.
Blumenstock, Morris, 110 East Forty-second Street.
Bourke, Cletus W. (N. H.), 15 Park Row.
Bourne, Charles G. (Ind.), 7 Dey Street.
Bowman, Archibald (Ohio), 366 Madison Avenue.
Brach, Henry (N. J.), 52 Broadway.
Broaker, Frank, 63 Fifth Avenue.
Brockelbank, Guy Henry (Ind.), 51 Chambers Street.
Brody, Albert A., 347 Fifth Avenue.
Brody, Arthur A., 102 Madison Avenue.
Brown, Ernest A. (N. H.), 247 Fifth Avenue.
Bruneau, Armand L. A., 108 Fulton Street.
Burnett, Lawrence, 565 Fifth Avenue.
Burt, Edward R. (Ill.), 149 Broadway.
Byrnes, Thos. W., 52 Wall Street.

NEW YORK—Continued.

New York—Continued.

Cameron, James (Ky.), 550 West 157th Street.
 Cantamessner, Alfred L. (N. C.), 518 West 136th Street.
 Carter, Arthur Hazleton, 37 West Thirty-ninth Street.
 Carter, Clarence H., 1440 Broadway.
 Cash, Sherman Abbott (N. H.), 50 Broad Street.
 Child, Chester P., 17 East Forty-second Street.
 Christmas, Theodore T., 165 Broadway.
 Citrin, Morris, 1 Madison Avenue.
 Clarke, James J. (N. C.), Room 505, 30 Church Street.
 Coe, Albert I. (N. H.), 150 Nassau Street.
 Cohan, Emanuel, 507 Fifth Avenue.
 Cohen, J. D. (N. H.), 87 Nassau Street.
 Cole, J. E. (Ind.), 16 William Street.
 Conant, Leonard H., 709 Sixth Avenue.
 Courtney, Giles L., 32 Waverly Place.
 Cox, Charles Howard (Ind.), 280 Broadway.
 Cronin, Harold R., 1 Madison Avenue.
 Cronin, John P., 1 Madison Avenue.
 Dallas, George M., 37 West Thirty-ninth Street.
 Dariff, George, 2544 Valentine Avenue.
 Davey, Leonard Samuel (Colo.), 141 Broadway.
 Davis, Morton I., 949 Broadway.
 Day, Clarence M., 87 Nassau Street.
 Deike, F. William, 130 William Street.
 Deutsch, Samuel, 52 Vanderbilt Avenue.
 Dillingham, R. H., 149 Broadway.
 Dolowitz, Alexander, 110 West Fortieth Street.
 Dressler, Jno. M. (N. C.), care of Pan American Petroleum Transport
 & Co., 120 Broadway.
 Dumbrille, H. Hilton (Conn.), 110 William Street.
 Dunn, Homer A., 35 West Sixty-fourth Street.
 Eckhoff, Henry G. (N. H.), 41 Park Row.
 Edelson, Emanuel M. (N. H.), 1440 Broadway.
 Elkins, Jacob B. (N. H.), 309 Fifth Avenue.
 Engel, Emanuel, 233 Broadway.
 Eolis, A. L., 949 Broadway.
 Epstein, Samuel L., 27 William Street.
 Esquerre, Paul Joseph, 20 Vesey Street.
 Everett, Eric J. (Ill.), 135 West Sixteenth Street.
 Feiman, M. Jerry, 1457 Broadway.
 Feinberg, Edward, 1440 Broadway.
 Feinstein, Aaron, 64 Fulton Street.
 Figsby, Forrest Hamilton (Ohio), 27 Cedar Street.
 Fink, Max, 233 Broadway.
 Fischer, Frederick, Jr. (Conn.), 522 Fifth Avenue.
 Fishback, Oscar Seymour (Ind.), 1133 Broadway.
 Foote, E. Rosedon (Ind.), 136 Liberty Street.

NEW YORK—Continued.**New York**—Continued.

- Forster, Geo. F., 15 Broad Street.
Fox, Samuel (Wis.), 220 West Forty-second Street.
Frank, Joseph, 225 West Thirty-fourth Street.
Fredell, E. J. (Wash.), 30 Broad Street.
Freeman, W. E., 80 Broadway.
Freireich, Hyman (N. H.), 152 West Forty-second Street.
Frost, Charles, 25 West Forty-third Street.
Galenson, Louis P., 15 Park Row.
Gause, Edmund C. (Pa.), 37 West Thirty-ninth Street.
Geist, Harry, 1540 Broadway.
Getz, Joseph, Columbia Trust Building, Fifth Avenue at Thirty-fourth Street.
Gibson, W. Wallace, 342 Madison Avenue.
Gilbert, Fenton Lewis (Mo.), 27 Cedar Street.
Giles, Cecil Dashwood (Conn.), 55 John Street.
Ginsberg, Isidor (N. H.), 41 Union Square.
Gladstone, A. I., 44 Beaver Street.
Glenday, Frank (Ohio), care of Arthur Young & Co., 82 Beaver Street.
Gluick, L., 55 Liberty Street.
Glickman, Louis (N. H.), Flatiron Building, 175 Fifth Avenue.
Goldberg, Morris W., 110 West Fortieth Street.
Goldblatt, Harry M., 44 Beaver Street.
Goldenberg, Isidor, 225 West Thirty-fourth Street.
Goldsmith, Bertram, 7 Dey Street.
Goldsmith, H. Ely, 105 West Fortieth Street.
Goldstein, Mrs. Harriet B. L., 52 William Street.
Golinko, Jerome I., 205 West Thirty-ninth Street.
Goodloe, J. S. M., 165 Broadway.
Goodwin, J. Pryse (Ill.), 40 Exchange Place.
Gottheimer, Abel, Columbia Trust Building, Fifth Avenue at Thirty-fourth Street.
Gough, Edward C., 50 East Forty-second Street.
Graef, Joseph Edwin, 55 John Street.
Greeley, Harold Dudley, 25 West Forty-third Street.
Greenblatt, Harold, 1133 Broadway.
Greendlinger, Leo, 13 Astor Place.
Greenfield, Frederick Wm., 507 Fifth Avenue.
Greenman, Howard, 20 Vesey Street.
Greenspan, Aaron, 299 Broadway.
Greenwood, Herbert S. (N. J.), 2 Rector Street.
Grouse, Harold B. (Mass.), 1790 Broadway.
Haesloop, Henry M. (Ind.), 125 Park Avenue.
Hall, James (Ill.), 366 Madison Avenue.
Hall, W. Vincent, 67 Liberty Street.
Halpern, Henry (N. J.), 541 Pearl Street.
Harcourt, Vivian (Ohio), 49 Wall Street.
Hartmann, Arthur A. (N. J.), 29 Broadway.

NEW YORK—Continued.

New York—Continued.

- Hawkins, Albert B. (Ala.), 1440 Broadway.
 Heaton, William C. (N. J.), 565 Fifth Avenue.
 Hecht, Charles, Twelfth Floor, Johns-Manville Building, 292 Madison Avenue.
 Hellerson, Charles E. W., 225 Fifth Avenue.
 Helmus, John J., 565 Fifth Avenue.
 Henderson, S. E. (Ind.), 342 Madison Avenue.
 Herman, Morris M., 12 West Fortieth Street.
 Hess, Herbert (N. H.), 120 Broadway.
 Heuser, August A., 709 Sixth Avenue.
 Hilditch, F. W. (Conn.), 17 East Forty-second Street.
 Hopkins, Francis Wm., Jr., 126 Liberty Street.
 Hopson, H. C. (Wis.), 61 Broadway.
 Hubbell, Chas. H., 60 Wall Street.
 Hudders, Eugene R. (N. H.), 41 Union Square.
 Hughes, James F., 110 William Street.
 Humphries, David (Ind.), 280 Broadway.
 Hunter, Alexander, 149 Broadway.
 Hyans, Edward M., 1440 Broadway.
 Immerman, Louis, 358 Fifth Avenue.
 Jacobs, Benjamin, Hotel Ansonia, Seventy-third Street and Broadway.
 Jacobs, David B., 217 Broadway.
 Jacobs, I. Wm., 1440 Broadway.
 Jacobson, Chas., 110 West Fortieth Street.
 Jacobson, Walter (N. H.), 41 East Forty-second Street.
 Johnson, William B., 43 Cedar Street.
 Kane, Louis I., 36 West Forty-fourth Street.
 Kantor, Philip S., 2700 Municiple Building.
 Kaplan, Samuel, 949 Broadway.
 Kaplan, Sidney, 358 Fifth Avenue.
 Kaufman, M. Laurence, 305 Broadway.
 Kenworthy, Arthur W. (Ohio), 120 Broadway.
 Kera, Jacob Wm., 110 West Fortieth Street.
 Kiebel, Abraham Louis, 25 West Forty-third Street.
 King, Frederick J., 519 West 189th Street.
 Kipperman, Maurice, 1 Madison Avenue.
 Koch, John H., 55 Liberty Street.
 Koehler, Theodore, 1133 Broadway.
 Kortjohn, Martin, 15 Park Row.
 Kraft, Samuel, 1 Madison Avenue.
 Kromberg, Jacob (Conn.), 1475 Broadway.
 Kurzman, Louis (N. C.), 396 Broadway.
 Lachenbruch, Milton C., 250 West Fifty-seventh Street.
 Lafrentz, Arthur F., 100 Broadway.
 Lafrentz, F. W., 100 Broadway.
 Lang, Henry C., 36 West Forty-fourth Street.
 Lasher, Norris Robert, 55 Liberty Street.

NEW YORK—Continued.**New York—Continued.**

- Leake, Gordon Lee (Ohio), 512 Fifth Avenue.
Leffler, Louis, 25 West Forty-third Street.
Lefker, Harry (N. H.), 291 Broadway.
Lehn, Frederick Dittmar (N. J.), 38 Park Row.
Leidesdorf, Samuel D., 125 Park Avenue.
Leslie, Wm. (Ohio), 7 Dey Street.
Levy, Daniel (N. H.), Room 1901, Times Building, Forty-second and Broadway.
Levy, Saul, 32 Broadway.
Levy, Walter Arthur (N. J.), 735 West 172nd Street.
Lindberg, A. F. (Pa.), 30 Broad Street.
Lipshie, Joseph (Conn.), 128 West Thirty-first Street.
Loeb, Simon, 303 Fifth Avenue.
Loewenwarter, Paul L., 522 Fifth Avenue.
Lord, Clarkson E., 342 Madison Avenue.
Lord, Frank K., 342 Madison Avenue.
Ludewig, Hermann E., 52 Vanderbilt Avenue.
Ludlam, Chas. S., 37 West Thirty-ninth Street.
Lustgarten, Emil Joseph, 1475 Broadway.
Lybrand, Wm. M., 110 William Street.
Lynch, Thos. L. (N. H.), 1 Madison Avenue.
Maas, Alfred N. (N. H.), 1170 Broadway.
MacBain, R. C. (Ohio), 25 Broadway.
MacDermott, J. Edw., 347 Madison Avenue.
MacRae, Farquhar J., 68 William Street.
Madden, John T., 32 Waverly Place.
Mahoney, John F., 154 Nassau Street.
Main, Fred L., 149 Broadway.
Makay, Alexander F., 347 Fifth Avenue.
Malat, Leo, 1560 Broadway.
Mandel, Frank E., 233 Broadway.
Mandel, Julius (N. H.), 1394 Boston Road.
Manning, Anthony B. (Conn.), 160 Broadway.
Mansley, R. H. (Pa.), 56 Pine Street.
Marcuson, Albert (Conn.), 515 W. 184th Street.
Marks, Irving M., 110 West Fortieth Street.
Marshall, Fred'k, 14 Maiden Lane.
Martin, Clarence A., 41 Park Row, Manhattan.
Masch, Sol., 1170 Broadway.
Mason, James Irving (N. C.), 2 Rector Street.
Masterson, Francis Jos., 165 Broadway.
Mattis, Rudolph (N. H.), 100 East Forty-second Street.
McArdle, Joseph J. (Ind.), 42 Broadway.
McConnell, Edwin E. (N. H.), 522 Fifth Avenue, Suite 425.
McCulloh, Charles S., 100 Broadway.
McKeon, Winfield, 36 West Forty-fourth Street.
Mesurac, Frank (N. H.), 15 Park Row.

NEW YORK—Continued.

New York—Continued.

Michaelson, Benedict S., 1 Madison Avenue.
 Mitchell, Joseph J. (Iowa), 503 Fifth Avenue.
 Mitchell, S. Roger, 366 Madison Avenue.
 Moeller, Wm. C. (Ind.), 8 West Fortieth Street.
 Monk, Arthur Paul, 16 Exchange Place.
 Montgomery, Robert H., 110 William Street.
 Morris, Moe, 152 West Forty-second Street.
 Moses, Isidore (N. H.), 302 Broadway.
 Mount, Charles Britain, Jr., 50 Church Street.
 Moyer, Melbourne S., 129 Front Street.
 Nasmyth, Chas. J. (Conn.), 51 Chambers Street.
 Newberger, Samuel (N. H.), 38 Park Row.
 Nichols, Ira C. (N. J.), 24 Stone.
 Nicholson, Fred T., 71 Broadway.
 Niederwiesen, Richard E. (Conn.), 149 Broadway.
 Oliver, James W. (N. C.), 42 Broadway.
 Ostreicher, James P. (N. H.), 220 Broadway.
 Ostrow, M. J., 305 Broadway.
 Palmer, Leslie E., 37 West Thirty-ninth Street.
 Parmet, Meyer, 949 Broadway.
 Patterson, Samuel D., 141 Broadway.
 Patterson, Wm. D. (Ind.), 2 Rector Street.
 Pearl, Max L., 15 Park Row.
 Pearlberg, Harry, 110 East Forty-second Street.
 Perry, Charles W., 225 Fifth Avenue.
 Peyser, Michael, 1 Madison Avenue.
 Phagan, Knox B. (Ky.), 25 West Forty-third Street.
 Phillips, Theo., Jr., 949 Broadway.
 Philp, Walter J. (Pa.), care of Collins & Co., 41 East Forty-second Street.
 Quigley, John J. (Mass.), 247 Park Avenue.
 Quinn, John J. (N. C.), 17 East Forty-second Street.
 Rafter, Adolphe, 1 Broadway.
 Randolph, L. K. (Ohio), 80 Varick Street.
 Reeve, Archie F. (N. H.), 270 Madison Avenue.
 Reeve, Frederic E., 40 Rector Street.
 Regan, Maurice S. (N. C.), 127 West 121st Street.
 Rice, Harry M., 100 Broadway.
 Richards, Willis B. (Conn.), 347 Madison Avenue.
 Richel, Maurice, 292 Madison Avenue.
 Robbins, Ira B., 270 Madison Avenue.
 Robinson, Edward Collins, 18 East 125th Street.
 Robinson, Walter H. (N. C.), 52 William Street.
 Rock, Edwin J. (Conn.), 1540 Broadway.
 Rohwerder, Frederick C., 37 West Thirty-ninth Street.
 Rolls-Warrington, Chas. W. (Ind.), 56 Pine Street.
 Rolnik, Max, 7 Dey Street.

NEW YORK—Continued.**New York—Continued.**

- Rosenkampff, Arthur H., 32 Waverly Place.
Rosenthal, Joseph, 1440 Broadway.
Rossmoore, Emerson E., 270 Madison Avenue.
Rothman, Jesse, 220 Fifth Avenue.
Rothman, M. H. (N. H.), 302 Broadway.
Sacks, George M., 19 West Forty-fourth Street.
Salway, Wm. Sargent, 154 Nassau Street.
Sanders, Arthur H. (N. H.), 225 Fifth Avenue.
Scall, Max (N. H.), 52 Pike Street.
Schaeberle, Frederick M. (Ohio), 30 Church Street.
Schaller, Maxwell (N. H.), 1170 Broadway.
Schapiro, Jacob, 165 Broadway.
Schapiro, Louis, 165 Broadway.
Scharf, Harry Alexander, 1540 Broadway.
Schlanger, Isidore (N. J.), 217 Broadway.
Schlessinger, Max, 565 Fifth Avenue.
Schnackenberg, John H., 299 Madison Avenue.
Schneider, Theodore I. (N. H.), 1440 Broadway.
Schoolman, David, 511 Fifth Avenue.
Schweitzer, Samuel B., 200 Fifth Avenue.
Searle, Harry F., 25 Broad Street.
Seidman, Henry L., Fisk Building, Broadway at Fifty-seventh Street.
Shenton, William Arthur (N. H.), 30 Church Street.
Sherman, David (N. H.), 1777 Monroe Avenue.
Simonoff, Louis, 1 Madison Avenue.
Smith, Harry Mason, 17 East Forty-second Street.
Smith, John Percy (N. H.), 49 Wall Street.
Squires, Frederic W., 25 Broad Street.
Stahl, Samuel S., 331 Madison Avenue.
Staub, Walter A. (Pa.), 110 William Street.
Steinberg, Sol., 347 Fifth Avenue, Room 603.
Stern, Alfred J., 522 Fifth Avenue.
Stevenson, John Dodd, 225 Fifth Avenue.
Stewart, Andrew, 40 Exchange Place.
Stim, Menahem, 1 Madison Avenue.
Stollerman, Maurice W., 110 West Thirty-fourth Street.
Struss, William J., 130 William Street.
Tansill, X. Bender (Ind.), care of Lybrand, Ross Bros. & Montgomery,
110 William Street.
Thompson, Owen Stanley, 120 Broadway.
Tipperman, Simon (N. C.), 97 Warren Street.
Toll, Louis (N. H.), 277 Broadway.
Tourin, Fred (N. H.), 522 Fifth Avenue.
Trostler, Cole, 300 Madison Avenue.
Van Benschoten, Harry E., 225 Fifth Avenue.
Vaughan, Arthur S., 37 West Thirty-ninth Street.
Vellek, Anthony G., 141 West Seventy-third Street.

NEW YORK—Continued.

New York—Continued.

Wake, Morgan G. (Ill.), 117-123 East 129th Street.
 Wald, Nathan (N. H.), 1170 Broadway.
 Walker, Edmund (N. H.), 247 Park Avenue.
 Ward, Watson F., Jr. (Ohio), 20 Vesey Street, Room 910.
 Warner, Philip J., 15 East Twenty-sixth Street.
 Watterston, Roderick J., 110 East Forty-second Street.
 Weber, George H., 25 Broadway.
 Webster, Henry M., 2 West Forty-fifth Street.
 Wechsler, Joseph J., 291 Broadway.
 Weinberger, David E., Suite 740 Marbridge Building, 1328 Broadway.
 Weinberger, Wm. B. (N. J.), 30 Church Street.
 Weiser, Maxwell R., 342 Madison Avenue.
 Werber, Charles F., 50 Church Street.
 Whan, Archibald H. (Ind.), 120 Broadway.
 White, James F., Canadian Pacific Building, 342 Madison Avenue.
 Whittlesey, Willis S., 101 Park Avenue.
 Williams, Geo. C. (N. C.), 15 William Street.
 Willins, Thos. N. (Mo.), 30 Broad Street.
 Willvonseder, Ernest, 55 Liberty Street.
 Wilson, Frederick James, 30 Church Street.
 Winick, Harry J. (N. H.), 87 Nassau Street.
 Winkler, Oscar, 19 West Forty-fourth Street.
 Wolfe, Morley S., 522 Fifth Avenue.
 Wolff, Mark, 50 Madison Avenue.
 Wood, J. Fred'k E., 110 William Street.
 Wood, Roy A., 43 Cedar Street.
 Wulfig, Frederick W., 27 William Street.
 Zabelle, Maxwell, 205 West Thirty-ninth Street.
 Zemlock, Abraham, 154 Nassau Street.
 Zimmerman, John (N. C.), 25 Broad Street.

Niagara Falls—

Little, W. Paxton, P. O. Box 617.

North Tonawanda—

Brown, Samuel W. (Pa.), 303 Goundry Street.

Pelham Manor—

Brash, W. D. (Conn.), Esplanade at Lewis Street.

Port Chester—

Dusenbury, Bradley A., P. O. Box 126.
 Lange, Frank F. L., 143 Terrace Avenue.

Rochester—

Lent-Koop, Wm. D. (Conn.), 143 Genesee Park Boulevard.
 Smith, Ralph W., 507 Ellwarrger and Barry Building.
 Zaenglein, Paul C. (Ind.), 31 Exchange Street.

Syracuse—

Babcock, Perrin L. (N. C.), 731 O. C. S. B. Building.
 Bennett, George E., 1111 Madison Street.
 Stelle, L. R., 931 Onondaga Bank Building.

NEW YORK—Continued.**Utica**—

Ballard, Geo. Theodore, Kempf Building.

Wright, Arthur, 2015 Genesee Street.

Watertown—

Ellis, Herbert W., Northern New York Trust Co. Building.

Farrington, Howard Faulkner, Woolworth Building.

Peters, Ralph W. (Mass.), Northern New York Trust Co. Building.

NORTH CAROLINA:**Asheville**—

Wilson, John E., 20½ Government Street.

Zimmerman, W. H., 15 Church Street.

Charlotte—

Adams, Geo. H., 814 Johnson Building.

Birmingham, R. C., 309 Queen Road.

Charnley, Walter, 408 Kengston Avenue.

Davis, Ellwood A. (Iowa), 702 North Pine Street.

Hoyle, Jesse Lee, 532 Jackson Avenue.

Hutchinson, Paul D., Scott, Charnley & Company.

Jackson, Ellis L., P. O. Box 731.

McCollough, D. H., Johnson Building.

Moore, Frederick (S. C.), 10 Vail Avenue.

Northrop, Harry C., 504 North Tryon Street.

Rodgers, John B., P. O. Box 972.

Scott, G. G., P. O. Box 596.

Todd, John W., Johnson Building.

Gastonia—

Eck, John E., care of Eck & Stephens, Loftia Building.

Greensboro—

Hightower, J. D., P. O. Box 782.

Vestal, Claude B., Suite 720 Jefferson Building.

Raleigh—

Bagby, T. Jack (Va.), 812 Commercial Bank Building.

Bernard, J. J.

Bowen, A. F., P. O. Box 449.

Burke, Henry (La.), Odd Fellows Building.

Goodno, Chas N., 201 Park Avenue.

Rocky Mount—

Dobie, Geo. R., 302 National Bank of Rocky Mount.

Wilmington—

Craft, Edw. C., Box 552.

Winston-Salem

Matlock, Thomas L., 722 Wachovia Bank Building.

Morgan, Mortie M., 2400 Liberty Street.

NORTH DAKOTA:**Fargo**—

Cull, J. A., Edwards Building.

OHIO:

Akron—

Baruch, Jacob, S., 403 Permanent Title Building.
Hough, Harry (Ind.), The B. F. Goodrich Company.
Rausch, C. G., 510-511 Metropolitan Building.

Briggsdale—

Stiver, J. A. (P. I.).

Canton—

Feller, J. E. O., 719-22 Renkert Building.

Cincinnati—

Beaman, John Reuben, 409-413 Union Central Building.
Bradford, J. W. R. (Ky.), 414 Walnut Street.
Cottom, W. L. (Ind.), 513 Provident Bank Building.
Crane, Frank J., 902 First National Bank Building.
Depue, Carl Harmon (Ind.), 409 Union Central Building.
Goering, Paul R. (Ind.), Provident Bank Building.
Hagemann, A. W., 1132 Olivia Lane, Overlook, Price Hill.
Hall, Cecil L. (Ind.), 723 Provident Bank Building.
Lewis, Homer E., 2401 Union Central Building.
Mansell, Geo. F., 518 First National Bank Building.
Ratterman, Leander Frederick, 201-202 Gwyn Building.
Reinhardt, C. E., 4222 Thirty-second Street.
Rice, L. G., 2403-4 Union Central Building.
Rouse, Robert B. (Ky.), 302-3 Mercantile Library Building.
Schaefer, Frank G., 723 Provident Bank Building.
Smethurst, Richard, 705 Schmidt Building.
Smethurst, Richard, Jr., 705 Schmidt Building.
Smethurst, Robert B., 705 Schmidt Building.
Stanley, Wm. Henry, 2404 Union Central Building.
Wright, Charlton C. (Ky.), 1000 Fourth National Bank Building.
Wright, John Elwood, Union Central Building.

Cleveland—

Alexander, John W. (N. C.), 621 Hippodrome Building.
Bates, Elijah (Ind.), 10911 Tacoma Avenue.
Blyth, Lester Wilbert, Union Trust Building, 13th Floor.
Breyer, Edwin W., 1050 Leader News Building.
Brunck, William E., 13th Floor Union Trust Building.
Charpie, A. B., 1844 Union Trust Building.
Clayton, C. C., 1356 Union Trust Building.
Conoway, Ross Kelly, 2998 Kensington Road.
Cook, Thos. Jos., 703 Cleveland Discount Building.
Coy, Walter A., 712 Park Building.
Ernst, Alwin Charles, Union Trust Building.
Flanders, Cecil E., 439 Penton Building, West Third and Lakeside.
Foster, John Robertson (Ind.), 522 Rockefeller Building.
Kaase, Clarence E. (Ky.), 525 Hanna Building.
Leeson, Herman L., 9013 Wade Park Avenue.
McConkie, C. C., Plain Dealer Building.

OHIO—Continued.**Cleveland—Continued.**

Mihills, H. A., care of Ernst & Ernst, Union Trust Building.
Morris, K. K., 1845 East Thirtieth Street.
Nagel, Arthur Leonard, 1356 Union Trust Building.
Patton, J. N., 758 Leader News Building.
Porterfield, Austin R. (N. Y.), Federal Reserve Bank Building.
Roberts, R. M. (Ind.), 2053 East Eighty-third Street.
Royal, Harry Clark, Union Trust Building, 13th Floor.
Rusk, John D., 515 Hanna Building.
Silbert, I. S. (N. Y.), Guardian Building.
Sinclair, Prior, 2081 Coventry Road.
Slagle, H. G., 712 Park Building.
von Rosen, Urban F., 816 Hippodrome Building.
Ward, Philip G., 315 Hanna Building.
Williams, F. M., 3246 Warrington Road.
Zwemer, Frank L. (Ind.), 826 B. F. Keith Building.

Cleveland Heights—

Burleson, Harry W. (Mich.), 3239 East Scarborough Road.

Columbus—

Eckelberry, Geo. W. Commerce Building, Ohio State University.
Edmiston, Francis Marion, 601-16 East Broad Street.
Hauptman, Wm. A., James Building.
Keller, Harry A., 410 Guarantee Title & Trust Building.
Langdon, W. E., Huntington Bank Building.
Miller, Herman C., 1550 Granville Street.
Wall, Walter D., 44 West Gay Street.

Dayton—

Battelle, Louis G., 121 West Second Street.
Griggs, John G. (Ky.), 800 American Building.
Hersperger, H. R. (Pa.), 7 Wistaria Drive.
Peirce, Mary Frances (Ill.), 400 Bruen Avenue.
Ullrich, Wm. A. (Ind.), 712 Mutual Home Building.
Wall, Hugh E. (Ind.), 523 Grafton Avenue.
Youtsey, James Hawley (Ky.), 1004 Commercial Building.

Lakewood—

O'Bryan, Wm. I. (Ind.), 1253 Nicholson Avenue.
Webb, W. J., 14405 Bayes Avenue.
Weiss, Louis Carl, 1193 Virginia Avenue.

Lima—

Hansbarger, Wm. C., 400 Lima Business College Building.

Mansfield—

Moore, Owen P. (Ind.), Box 14.

Mount Vernon—

Hepner, B. E., Hope Engineering & Supply Company.

Portsmouth—

Knapp, Jesse (Ky.), 426 Masonic Temple Building.

Toledo—

Arft, Martin J., 940 Ohio Building.

OHIO—Continued.

Toledo—Continued.

Dalton, H. Leo, Second National Bank Building.
 Hardman, J. E. (Mich.), 1301 Elm Street.
 Hurst, R. A., Second National Bank Building.
 Konopak, L. T., 210 Second National Bank Building.
 Swanwick, John T. (Ind.), 1314 Second National Bank Building.

Warren—

Mateer, Ralph F., Victory Building.

Youngstown—

Bell, Roy Thomas, 404 Terminal Building.
 Jones, Arthur L., Dollar Bank Building.
 McArthur, E. I., 309 Stambaugh Building.

OKLAHOMA:

Ardmore—

Law, William J., 214-215 Simpson Building.

Bartlesville—

Furnell, Wm. W., Box 1037.
 Winters, Geo. F., care of Phillips Petroleum Company.

Enid—

Burel, Robert L. (Tenn.), 501 South Pierce Street.

McAlester—

Struble, Howard G., 519 East Adams.

Oklahoma City—

Balfour, G. P., State Capitol.
 Benedict, Robt. B., Liberty National Bank Building.
 Billups, Ford L., 917 Braniff Building.
 Carey, Thomas F., 709 Braniff Building.
 Cornell, H. Nelson, 703-4 Tradesmens Bank Building.
 Fox, M. C., 409-410 Grain Exchange Building.
 Garnett, Robt. E., 907-911 Tradesmens National Bank Building.
 Hammonds, Homer C., 703 Herskowitz Building.
 Miller, Chas. Frederick, 531 Liberty National Bank Building.
 Nash, Evans A., 436 West Twenty-first Street.
 Parkinson, Fred, State Capitol.

Oklmulgee—

Jones, Arthur, Masters-Furman Building.
 Riggins, R. M., 6th Floor Commerce Building.

Pawhuska—

Gambill, Ladd H., 410-11 First National Bank Building.

Ponca City—

Norton, Chas. E., 516 East Grand Avenue.

Tulsa—

Abbott, George H., 416 Exchange Bank Building.
 Baker, Valdine (Mo.), 901 Cosden Building.
 Cahill, L. E., 1708 South Owasso.
 Clack, Burney R., 207 Richard Building.
 Clark, William L., Eighth Floor, Cosden Building.
 Davis, Wm. Henson, 1024 East Fifth Street.

OKLAHOMA—Continued.**Tulsa—Continued.**

Dowling, E. J., 441 Kennedy Building.
Emery, Geo. S., 537 Mayo Building.
Fitzkee, Paul W., Kennedy Building.
Fleetwood, Carlisle A., New Wright Building.
Ligon, W. O., Jr., 8th Floor, Cosden Building.
Lloyd, J. M., 1123 South Owasso.
McCarty, Marvin, 1627 South Cincinnati.
Muhlherr, Herman, Mayo Building.
Padon, Joseph A., 327 Atco Building.
Rush, Hugh Middleton, 438 Kennedy Building.
Willson, E. R., 920-22 Kennedy Building.
Witchell, Barton E., 804 Cosden Building.
Zumwalt, E. F., 918 Kennedy Building.

OREGON:**Baker—**

Miles, Roland G., Rand Building.

Medford—

Wilson, E. M., Liberty Bank Building, Room 216.

Portland—

Conner, G. E., Corbett Building.
Ellis, A. C., 1317 Northwestern Bank Building.
Ham, Conda J., 1517 Yeon Building.
Hanks, J. W. (Wis.), 718 Corbett Building.
Koon, L. M., 813 Board of Trade Building.
Leo, Robert J., Pittock Block.
McDougle, Verne R., 317 Henry Building.
Piepenbrink, William J. (Calif.), Porter Building.
Roberts, Seth L., Northwestern Bank Building.
Rutherford, T. A., 320 Railway Exchange Building.
Sawtell, Alfred R., 218 Chamber of Commerce Building.
Stewart, Arthur, 1427 Northwestern Bank Building.
Whitcomb, Walter D., Porter Building.
Young, Alexander, 421-6 Henry Building.

PENNSYLVANIA:**Bala-Cynwyd—**

Smith, Charles C., Airdrie Apartments B-2.

Beaver Falls—

Jackson, James Thomas, 2205 Seventh Avenue.

Bethlehem—

Sanders, Whitney B. (Ind.), P. O. Building.

Brookline—

Murphey, Francis, 518 Kathmere Road.

Carrick—

Voltz, Albert W., 317 Sunnyside Avenue.

Dormont—

Sisterson, D. G., 1039 Peermont Avenue.

Du Bois—

Wood Robert A., 108 North Brady Street.

PENNSYLVANIA—Continued.

Harrisburg—

Godfrey, Roy Francis, care of Main & Company, Kunkle Building.
Lamb, James E. 13-15 Masonic Temple.

Llanerch—

Daly, Patrick Jos. (N. C.), 108 Spring Avenue.

Llanerch, Upper Darby—

Nevius, Roger K., 205 Landsdowne Road.

Morrisville—

Wells, W. M. (S. C.), Pennsylvania & Ridge Avenue.

Narberth—

Strickler, Howard K., Montgomery & Bryn Mawr Avenue.

Norristown—

Blakely, Dillwyn Parrish, 316 West Fornance Street.

Norwood, Delaware County—

Ricker, John Louis, 324 Chester Avenue.

Philadelphia—

Aitken, J. N., Jr., 897 Drexel Building.
Badger, Daniel E. (Ohio), 2033 Land Title Building.
Ballingall, Wm. R. A. (Ind.), 431 Drexel Building.
Barton, Peter S. (Ind.), 1421 Chestnut Street.
Birr, Chas. (Okla.), 527 Lafayette Building.
Blair, William J., 506 Allston Road, Brookline, Upper Darby P. O.
Brown, Addison R., 1650 Real Estate Trust Building.
Burns, James J., 548 Bourse Building.
Bush, I. Russell, 1215 South Fifty-seventh Street.
Carson, Chas. C., 405 Fruit Trade Building.
Carson, John M., 4537 North Nineteenth Street.
Cole, Henry C., 524 South Forty-sixth Street.
Du Bois, Leon A. (Ala.), 1000 City Center Building.
Evers, Thomas W., Drexel Building.
Fulling, John Lewis (Ind.), 1622 Packard Building.
Gerda, Herman, 1619 Arch Street.
Gibson, Paul S., Land Title Building.
Ginder, Willard R., 1509 Franklin Trust Building.
Goldenberg, Benjamin, 1117 Widener Building.
Griffith, Horace P., Franklin Trust Building.
Hauch, John P., 2129 North Uber Street.
Heilman, Edward H., 1105 Land Title Building.
Hemming, Herbert R., 2235 Fontaine Street.
Heverle, Richard L., 1023-5 City Center Building.
Howard, I. Franklin, 1601 Packard Building.
Johnston, D. Vincent, 1650 Real Estate Trust Building.
Kimball, Gardner W., Real Estate Trust Building.
Klauder, Lawrence J. (N. J.), Schaff Building.
Kluge, Harold A. (N. C.), 2111 Packard Building.
Landis, Walter L., 5018 North Twelfth Street.
Leonard, Abraham J., 1012 Franklin Trust Building.
Main, William R., Packard Building.

PENNSYLVANIA—Continued.**Philadelphia—Continued.**

Niles, Mary B., 1507 Finance Building.
Russell, Wm. H., Jr., 4809 Kingsessing Avenue.
Shapiro, Davis H., 1813 Champlost Avenue.
Showacre, Wm. T. S., 1601 Packard Building.
Smyth, C. Sydney, 701 Bailey Building, 1218 Chestnut Street.
Speakman, F. M., 548 Bourse Building.
Stinger, John D., 1650 Real Estate Trust Building.
Swartz, Fred E., 548 Bourse Building.
Thomson, A. A. V., 1608 Chestnut Street.
Todd, Chas. W., 821 Weightman Building.
Vollum, Robert Boone, 804 Perry Building, 16th and Chestnut Sts.
Walburn, Harold A. (N. J.), 624 Lafayette Building.
Wallin, Oscar V. (Ind.), 6345 Ross Street.
Weissinger, Charles, 145 North Sixteenth Street.
Wright H. Winfield, 322-24 Drexel Building.
Yeats, J. Wilber (N. C.), 2216 Land Title Building.
Young, Earl M., 2023 Land Title Building.

Pittsburgh—

Alton, J. T., 131 Bigham Street.
Bachrach, Michael David, Farmers Bank Building.
Barnes, E. A. Ford, 1815 Union Bank Building.
Barr, James H., 3217 West Carson Street.
Barth, Raymond E., 6321 Phillips Avenue.
Bauer, Elmer E., 801 Farmers Bank Building.
Bennett, Virgil E., 1515 Union National Bank Building.
Blass, Andrew H. (N. H.), Andrew H. Blass & Co., 335 Fifth Avenue.
Boschert, H. A., Oliver Building, Room 732.
Brand, C. F., 1815 Union Bank Building.
Chapman, Thomas W., 1200 Illinois Avenue, South Hills Station.
Colledge, W. W., 719 Farmers Bank Building.
Conick, M. C., 723 Farmers Bank Building.
Coon, Harry, 719 Farmers Bank Building.
Corbin, Thomas R., 718 Farmers Bank Building.
Crowther, Ernest, 1311-13 First National Bank Building.
Cumming, James Morrison, 10th Floor, Fulton Building.
Farber, Arthur J. (Ind.), 6380 Morrowfield Avenue.
Gardner, J. P., 956 Union Trust Building.
Gould, W. H. A., 2373 Los Angeles Avenue.
Grant, James (N. Y.), Century Building.
Hanson, Wm. B., 400 Union Trust Building.
Hemphill, W. A., 7 Wood Street.
Hesse, Calvin, 719 Farmers Bank Building.
Jacobs, Albert Lawrence, 723 Farmers Bank Building.
Jensen, Carl G., 235 Water Street.
Kane, Cyrus, 2356 Sherbrook Street.
Keaney, Thomas L., 723 Farmers Bank Building.
Kelso, Park H., 311 Oliver Building.

PENNSYLVANIA—Continued.

Pittsburgh—Continued.

Knauff, Walter George, 721 Farmers Bank Building.
 Leffingwell, H. C., 16 Round Top Street.
 Little, Wm. L., 403 Diamond Bank Building.
 Main, Frank Wilbur, Farmers Bank Building.
 Marburger, Ross F., 5904 Beacon Street.
 Marsh, Wm. F., Union Bank Building.
 McGonigle, James J., 252 South St. Clair Street.
 McGowan, John E., 7629 Mulford Street.
 Miller, Frank C., 3105 Kenneth Square.
 Mohler, Richard H., Union Trust Building.
 Mulvihill, James J. (Ind.), 210 Dunseith Street.
 Perkins, Albert M., Oliver Building.
 Petgen, J. F., First National Bank Building.
 Purkiss, Spencer S., 718 Farmers Bank Building.
 Redfern, Edward K., Saybrook Apartments, Craft Avenue.
 Reed, Victor T., 1503 Farmers Bank Building.
 Reno, Edwin S., 1910 Union Bank Building.
 Richardson, Wilbur T., 421 Wood Street.
 Richter, Otto G., Farmers Bank Building.
 Royston, Wm. Tyson, 810 First National Bank Building.
 Sanderbeck, Adrian F., 237 Fourth Avenue.
 Schneider, Albert L., 1823 Tonapah Avenue, Beechview.
 Schneider, Edw. A., 728 Lillian Street.
 Scott, Harry B., Oliver Building.
 Sebring, Walter L., 424 Eureka Street.
 Shannon, George K., 907 Fordham Street, Brookline.
 Sheppard, Chas. C., 307 Oliver Building.
 Sloan, H. Ivan, 104 West McIntyre Avenue, N. S.
 Snyder, Irwin C., Farmers Bank Building.
 Speer, J. Rowland (N. C.), 1200 Standard Life Bldg., 345 Fourth Ave.
 Stephens, Leo J. (Calif.), 807 Benedum-Trees Building.
 Sturm, J. E., 230 Agnew Avenue, Carrick Boro.
 Sutton, William S., 1910 Union Bank Building.
 Sweeney, Henry W. (Ill.), Faculty Club, University of Pittsburgh.
 Turnburke, Harry Milton (Ind.), 808 Commonwealth Building.
 Watt, John, 248 Fourth Avenue.
 Weatherwax, D. E. (Idaho), 701 Columbia Bank Building.
 Wible, Judson Oram, 1167 Frick Building Annex.
 Williams, Harry A. (Ind.), 1101 Keenan Building.
 Willison, Frank A., Arrott Building.
 Wilson, John Edwin, 1227 Pemberton Street, N. S.
 Wood, William A., Farmers Bank Building.

Scottdale—

Keister, Donald C. (Wis.).

Scranton—

Bell, Grant L. (N. H.), 604 Traders Bank Building.
 Heinbokel, J. F. W., 312-15 Brooks Building.

PENNSYLVANIA—Continued.**Scranton—Continued.**

Lathrop, Benjamin Lane, 322 Real Estate Building.

Rose, James (Ohio), 604 Traders Bank Building.

Swissvale—

Rush, W. D., 2120 Columbia Avenue.

Upper Darby—

Anderson, David Roy, 27 Overhill Road.

Wilkes Barre—

Lloyd, John S. (Ind.), 612 Miners Bank Building.

York—

Weitzel, Geo. Ralph (N. C.), Central National Bank Building.

RHODE ISLAND:**Pawtucket—**

Ferguson, Claude, 120 Vine Street.

Providence—

Bugbee, Geo. W., 722 Independent Trust Building.

Clark, Earl S., Hospital Trust Building.

Emin, Miss Adele M., 157 Jewett Street.

Hagerty, Wilfred L., 508 Turks Head Building.

Harrington, R. C., 110 Cole Avenue.

Hay, S. Geo., Hospital Trust Building.

Myers, Edgar L. (N. C.), 421 Hospital Trust Building.

Rex, Geo. M., Hospital Trust Building.

Robinson, Ben I., 55 Eddy Street.

Wall, John J., Hospital Trust Building.

SOUTH CAROLINA:**Charleston—**

Ostendorff, W. F., Liberty Bank Building.

Schleeter, Oscar W., P. O. Box 715.

Vann, C. L., 313 Peoples Building.

Columbia—

Bourke, Ormsby Pinckney, Liberty Building.

Clarkson, A. Crawford, Loan and Exchange Building.

Gooding, H. E., 1221 Washington Street.

O'Brien, John S., care of South Carolina Cotton Growers' Cooperative Association.

Olson, George E., 520 King Street.

Parham, K. W., 1314 Richland Street.

Searson, Louis A., Liberty Building.

Sweeney, W. S., 1000 Loan and Exchange Building.

Wilkinson, L. L., Jr., 1329 ½ Main Street.

Greenville—

McIver, R. S., 409 McDaniel Avenue.

Palm, John M., Woodside Building.

Winn, J. A., 604 Woodside Building.

Greenwood—

Wallace, Braxton C., Jr., Box 445.

Spartanburg—

Blanton, H. S., 402 Andrews Law Building.

SOUTH DAKOTA:

Aberdeen—

Anderson, G. A.

Sioux Falls—

Crandall, C. C., 410 Boyce-Greely Building.

Watertown—

Pollard, Frank L.

TENNESSEE:

Chattanooga—

Schofield, Wilfred, 828 James Building.

Knoxville—

Black, Walter M., Burwell Building.

Bright, Robt. L., 315 Empire Building.

Moore, Charles, 821 North Fifth Avenue.

Memphis—

Bland, Lorenzo Lewis, 1049-50 Bank of Commerce Building.

Cameron, S. A. (Ala.), 1669 Forrest Avenue.

Carter, Marvin Orion, 884-889 Shrine Building.

Cheatham, Edgar Jones (Miss.), 371-3 Shrine Building.

Cobb, Oliver P., Bank of Commerce Building.

Cress, Taylor E., 1238-9 Bank of Commerce Building, P. O. Box 175.

Curry, W. A., 280 North Waldron Boulevard.

Elliott, Edward S., Bank of Commerce and Trust Building.

Ivy, Fred E., Bank of Commerce and Trust Building.

Jackson, Wm. H., 825-27 Columbia Mutual Tower.

Jay, H. M., Bank of Commerce Building.

Leathem, E. F., 113 Monroe Avenue.

Peavey, J. O., 1125 Dorothy Place.

Peters, Joseph A., 1203 Fidelity Bank Building.

Price, Walter H. (Iowa), 2006 Higbee Avenue.

Scherich, E. R., 886 Shrine Building.

Nashville—

Andrews, T. A., Stahlman Building.

Graham, James, 55 Noel Building.

McFarland, W. L., 709 Independent Life Building.

Slayden, W. C., 511 ½ Church Street.

TEXAS:

Amarillo—

Robertson, H. V., Suite P., Western Building.

Beaumont—

Ronaldson, Robt T., Box 279.

Cisco—

Huey, F. J., 910 Fifth Street.

Dallas—

Bass., Allen Gregory, 1109 American Exchange National Bank Building.

Frye, Hugh M., care of Southern Methodist University.

Garvin, Luke B., Western Indemnity Building.

Kennedy, T. F., 510-11-12 Santa Fe Building.

TEXAS—Continued.**Dallas—Continued.**

Mathis, Forrest, 510-11-12 Santa Fe Building.
Merkle, Andrew E. (N. Y.), Central Bank Building.
Oglesby, John S., 1912 St. Louis Street.
Schoolar, Chas. H., 510-11-12 Santa Fe Building.

El Paso—

Hastings, Cecil C., 111 West Boulevard.
Horton, Rodney Barb (Ga.), 204½ South El Paso Street.
Pogson, Percy W., 723 Mills Building.
Selman, J. F., First National Bank Building.
Unzicker, E. L., 459 First National Bank Building.
Wotipka, E. W., First National Bank Building.

Fort Worth—

Archinard, E. J., 608 Burk-Burnett Building.
Dye, S. O. (Okla.), 716 W. T. Waggoner Building.
Griffin, David Burton, 501-2 W. T. Waggoner Building.
Kepple, Francis E. (Okla.), P. O. Box 1857.
Mayhew, Henry G., 809 F. & M. Bank Building.

Houston—

Block, J. L., 325 Humble Building.
Ferguson, W. B., Great Southern Building.
Gelder, Edward L., 1534 Waverly Street.
Mattison, M. W., Humble Building.
Rankin, W. H., 1108-9 Union National Bank Building.
Seay, Adrian V., 216 Scanlan Building.
Trotter, Tillman B., 518 Second National Bank Building.

Palestine—

Hinzie, Herbert M., Spring Street.

San Antonio—

Carneiro, M. S. (Ind.), P. O. Box 537.

Tyler—

Isleib, James Rudolph, P. O. Box 293.

Waco—

Cheaney, Price, care of A. C. Upleger & Co.
Miller, C. E., 509-10 First State Bank Building.
Smith, Wm. F., 509 First State Bank Building.
Upleger, A. C., First State Life Building.

Wichita Falls—

Allday, Thomas E., 1117 City National Bank Building.
Matthews, T. B., Jr., 403 Morgan Building.
Smith, C. E., 219-221 Staley Building.

UTAH:**Salt Lake City—**

Cassella, Joseph N., Elks Club.
Nissen, Walter E., 1505 Walker Bank Building.

VERMONT:**Montpelier—**

Parker, Orris H., Heaton Block, 16 State Street.

VERMONT—Continued.

St. Johnsbury—

Brooks, H. Stanwood, 39 Main Street.

VIRGINIA:

Craddock, Portsmouth—

Steen, Stewart A., 4 Prospect Parkway.

Glade Spring—

Hull, Alexander T.

Lynchburg—

Dement, Geo. E. (N. C.), 2241 Rivermont Avenue.

Henderson, A. T., Peoples National Bank Building.

Kitson, F. Scott (Ind.), P. O. Box 637.

Tufts, O. H., Rivermont Avenue.

Norfolk—

Corson, Linwood E. (Mass.), 616-617 Law Building.

Hill, Fred B., Law Building.

Jones, Edward R. (Ind.), 445 Law Building.

McKinney, B. A., care of Royster Fertilizer Co.

Parrish, J. A. D., National Bank of Commerce Building.

Rawlings, A. Lee, 407-12 Law Building.

Redford, J. Beverly, 523 West Thirty-eighth Street.

Walker, Robt. J., Dickson Building.

Wren, J. H., 812-16 Bankers Trust Building.

Pocahontas—

Crawford, L. B.

Portsmouth—

Mathews, T. W., Box 744.

Richmond—

Andrews, T. Coleman, Suite 401, American National Bank Building.

Culbreth, J. M. (N. C.), American National Bank Building.

Durham, Geo. T., State and City Bank Building.

Elkins, William L., State and City Bank Building.

Evans, Wm. McK., 609 Times-Dispatch Building.

Goldston, Chesley S., care of A. M. Pullen & Co., Box 305.

Meriwether, T. D., Richmond Trust Building.

Patton, W. J. L., 1821 Hanover Avenue.

Peple, Charles A., Federal Reserve Bank of Richmond.

Pullen, Alfred Marvin, 506 Atlantic Life Building.

Rindfleisch, James, 3224 West Franklin Street.

Scott, Guy M., care of A. M. Pullen & Co.

Steger, G. R. (N. C.), 613 Richmond Trust Building.

WASHINGTON:

Aberdeen—

Caunt, J. W., Finch Building.

Bellingham—

Gould, Reuben H., 420 Sunset Building.

Seattle—

Burton, Norman L., 1320 L. C. Smith Building.

Carroll, H. W., 308 Twenty-ninth Avenue.

WASHINGTON—Continued.**Seattle—Continued.**

Caskey, Edward D., 625 Central Building.
Clark, Will G., 412 Central Building.
Clauson, C., 405 Thompson Building.
Cowan, Chas. S., 310 White Building.
Davis, Pearce C., 1711 L. C. Smith Building.
Foster, Frederick, Central Building.
Gordon, Cameron E., 1121 White Building.
Greig, Wallace O., 2517 Second Avenue, West.
Hansen, Arne S., Leary Building, Rooms 916-18.
Jackson, W. Fort, 1135 Henry Building.
Kerzie, F. L., 510-11 Maynard Building.
Kidder, Jay D., 412 Central Building.
King, W. B., 404 Thompson Building.
Logan, Ernest, Gould, Logan & Co., 479 Colman Building.
McAdam, Wm., Empire Building.
McConahey, James M., 1049 Henry Building.
McGirr, Horace D., 917-8 Dexter Horton Building.
Miner, E. J., Central Building.
Moore, Henry F., 1007 L. C. Smith Building.
Nelson, Albert V., 663 East Forty-fifth Street.
Racine, Samuel F., Leary Building.
Robertson, James P., 1121-24 White Building.
Shorrock, E. G., 625 Central Building.
Smith, Herbert Elles, 1121 White Building.
Sparling, John W., Central Building.
Stone, C. L., 1811 Bigelow Avenue, North.
Tremper, Edward P., Jr., 412 Central Building.
Whittle, George V., 1820-24 L. C. Smith Building.

Spokane—

Allen, V. D., 2319 South Jefferson Street.
Bell, Howard S., 201 Empire State Building.
Morris, A. W., 1209-1214 Old National Bank Building.
Reinhard, Louis F. W., Hutton Building.

Tacoma—

Busch, Geo. J., 1312 Puget Sound Bank Building.
Calloway, E. J., 805 W. R. Rust Building.
Mund, F. H., P. O. Box 1293.
Thorstenson, J. G., W. R. Rust Building, Room 805.
Webb, E. H., 520 North Ainsworth Avenue.

WEST VIRGINIA:**Charleston—**

Blustein, Samuel A., 910 Kanawha National Bank Building.
Fitzhugh, Norman S., Kanawha National Bank Building.
Howell, Harry R., 305 Kanawha National Bank Building.
Jayne, David A., Box 352.
Shinnick, W. C., Box 352.
Vaughan, John P., Box 352.
Zimmer, John, 305 Kanawha National Bank Building.

WEST VIRGINIA—Continued.

Fairmont—

Steele, S. Chas., Professional Building.

Huntington—

Beatty, J. E., 1111 Union Bank Building.

Conley, E. C., 1212 Coal Exchange Building.

Diekey, William O., 707-8 First National Bank Building.

Hayslip, Okey K., P. O. Box 642.

Morris, Moses P., care of Internal Revenue Agent in Charge.

Quinn, Daniel W., Jr. (Ky.), Union Bank Building.

White, Clarence C. (Ky.), P. O. Box 1041, 724 Fourth Street.

Morgantown—

Tanner, Louis F. (N. H.), 214 Monongahela Building.

Parkersburg—

Cramer, Jesse L., Citizens Bank Building.

Fleming, Donald P. (Ohio), 1110 Seventh Street.

Nern, Howard C. (Ohio), 7-8-9 Carney Building.

WISCONSIN:

Beloit—

Farrow, P. G. (Ill.), care of P. B. Yates Machine Co.

Hayden, James M., 1331 White Avenue.

Fond Du Lac—

Charbourne, Franklin W., 96 Doty Street.

Green Bay—

Smith, Clifford I., 311 Minahan Building.

La Crosse—

Harrington, Charles Norman, 409 South Fourteenth Street.

Madison—

Elwell, Fayette H., 707 Beaver Building.

Gilman, Stephen W., University of Wisconsin.

MacGowan, Francis A., 2510 East Johnson Street.

McMurry, Karl F., Washington Building.

Manitowoc—

Yindra, F. A.

Mayville—

Ruedebusch, K. C., 125 School Street.

Milwaukee—

Andersen, Henry C., 601-603 Mayer Building.

Barry, Shepard E., 210 Wisconsin Street.

Benton, Clarence H., 1302 Trust Company Building.

Dietze, Carl E., 209 Grand Avenue.

Hall, Nelson Clarence, 494 Cass Street.

Kiekhofer, B. A., 1302 Trust Company Building.

Kornitz, Ewald E., 916 Richard Street.

Kuechenmeister, Hugo, 1243 Frederick Avenue.

Merz, Chas., Route 5, Box 191.

Niquette, Clarence Alfred, 120 Wisconsin Street.

Penner, Carl, 1302 Trust Company Building.

Rom, Roy George, 1023 St. Paul Avenue.

WISCONSIN—Continued.**Milwaukee—Continued.**

- Sammond, Charles F., 1302 Trust Company Building.
Sampson, H. D., 217 Twenty-third Street.
Staples, F. S., 703 Trust Company Building.
Steele, J. Gordon, 1428 First Wisconsin National Bank Building.
Waldron, Asa Charles, 1005 Fratney Street.
Ward, Fred M., 403 Twenty-third Avenue.
Weil, Samuel S., 812 Railway Exchange Building.

Oshkosh—

- Graham, George Thomas, 169 Main Street.
Lamb, Francis S., 169 Main Street.

Racine—

- Magruder, Bernard F., 1432 College Avenue.

Sheboygan—

- Gibson, J. Currie, Sheboygan Clinic Building.

Wauwatosa—

- Stewart, John Roscoe, 205 Warren Avenue.

WYOMING:**Casper—**

- Lewis, Archer D. (Colo.), P. O. Box 2001.
Reimerth, Charles H., 401 O. S. Building.

Cheyenne—

- Batchellor, Walter D., 218 Citizens National Bank Building, P. O. Box 1185.

CANADA:**Arnprior, Ontario—**

- McDonald, John A. (Ga.), Box 549.

CUBA:**Havana—**

- Field, William Putnam (Calif.), Pi y Margall 7.
St. Amour, James A. (Ind.), Consulado No. 7.

GERMANY:**Berlin—**

- Kracke, Edw. Augustus (Ill.), 53 Franzoesische Strasse.
Staub, E. Elmer (Pa.), care of Lybrand, Ross Bros. & Montgomery,
50-51 Unter Den Linden.

HAITI:**Port au Prince—**

- Hipwell, Herbert Wm. (N. Y.).

HAWAII:**Haiku, Maui—**

- Glass, Harry.

Honolulu—

- Davis, Henry, 74 South King Street.
Wright, Edward V. (Mass.), Waity Building.

MEXICO:**Monterrey, Nuevo Leon—**

- Himes, Herbert (Tex.), Apartado Postal 251.

PHILIPPINE ISLANDS:

Manila—

Larkin, Wm. W., 308 Masonic Temple, Escolta.

Reyes, Irineo J., 803 Taft Avenue.

REPUBLIC OF COLOMBIA:

Bogota—

Lill, Thomas R. (N. J.), Apartado 215.

**GEOGRAPHIC DISTRIBUTION OF MEMBERS OF THE AMERICAN
SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS**

As of June 1, 1925

Political Subdivision	Members	Political Subdivision	Members
Alabama	7	Nevada	3
Arizona	5	New Hampshire.....	4
Arkansas	10	New Jersey.....	58
California	86	New Mexico.....	1
Colorado	19	New York.....	405
Connecticut	37	North Carolina.....	27
Delaware	1	North Dakota.....	1
District of Columbia.....	67	Ohio	89
Florida	5	Oklahoma	39
Georgia	38	Oregon	16
Haiti	1	Pennsylvania	144
Hawaii	3	Philippine Islands.....	2
Idaho	1	Rhode Island.....	11
Illinois	159	South Carolina.....	17
Indiana	29	South Dakota.....	3
Iowa	5	Tennessee	24
Kansas	8	Texas	39
Kentucky	12	Utah	2
Louisiana	39	Vermont	2
Maine	9	Virginia	30
Maryland	38	Washington	41
Massachusetts	181	West Virginia.....	19
Michigan	76	Wisconsin	35
Minnesota	11	Wyoming	3
Mississippi	9	Foreign	7
Missouri	27		
Montana	10		1921
Nebraska	6		

RECAPITULATION OF MEMBERSHIP NUMBERS USED

Number of last membership certificate issued May 31, 1925	2,168
Less:	
Numbers allocated to charter members.....	750
Number of charter certificates issued.....	561
	<hr/>
Numbers not used.....	189
Members deceased since organization.....	23
Members dropped for non-payment of dues (net after re-	
instatements)	8
Members resigned	27
	<hr/>
Total adjustments	247
Net membership May 31, 1925.....	1,921

CONSTITUTION.

Article I.

The name of this organization shall be The American Society of Certified Public Accountants.

Article II.

The object of this society shall be to protect the certificates of Certified Public Accountants granted by the States and other political subdivisions of the United States of America, to improve the standards of the accountancy profession, and to assist governmental authorities in regulating public accounting practice.

Article III.

Membership in the society shall be restricted to certified public accountants who hold certificates granted by the States or other political subdivisions of the United States of America. Any such certified public accountant may be admitted to membership in the society, provided his application is supported by evidence satisfactory to the Board of Directors.

Article IV.

Upon admission each member shall be entitled to a certificate of membership in this society, provided he shall agree in writing, prior to the receipt of such certificate, to surrender the certificate to this society in the event of his withdrawal from membership or the termination of his membership for any cause except death.

Article V.

The members of the society shall be classified by States and other political subdivisions, according to residence. Members residing in a foreign country shall be classified according to their residence at the time certificates were granted.

The members from each State or other political subdivision shall elect annually, from their members, a representative or representatives from that State or other political subdivision. Each State or other political subdivision where membership is less than 50 shall be entitled to one representative. A State or other political subdivision which has more than 50 members shall be entitled to one representative for each 50 members and to one representative for any membership remainder which is a major fraction of 50.

The State and other political subdivisions shall be grouped into districts as follows:

The first district shall be composed of the States of Maine, New Hampshire, Vermont, Massachusetts, Connecticut, and Rhode Island.

The second district shall be composed of the States of New York and New Jersey.

The third district shall be composed of the States of Pennsylvania, Maryland, Delaware and the District of Columbia.

The fourth district shall be composed of the States of Ohio, Michigan, Kentucky, and West Virginia.

The fifth district shall be composed of the States of Illinois and Indiana.

The sixth district shall be composed of the States of Virginia, Tennessee, North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, and Porto Rico.

The seventh district shall be composed of the States of Wisconsin, Minnesota, North Dakota, South Dakota, Nebraska, Iowa, and Colorado.

The eighth district shall be composed of the States of Missouri, Kansas, Oklahoma, Arkansas Texas, and Louisiana.

The ninth district shall be composed of the States of California, Nevada, Utah, Arizona, New Mexico, Hawaii, and the Philippine Islands.

The tenth district shall be composed of the States of Washington, Oregon, Idaho, Montana, Wyoming, and Alaska.

The representatives of the States and other political subdivisions of each district shall elect one director annually, excepting that the representatives of the States in the second district shall elect three such directors annually, provided however, that no member who is a resident of the same State or other political subdivisions as that of the retiring director may be elected a director except by unanimous vote of all the representatives in that district.

Article VI.

The directors shall elect annually, from the membership of the society, a president, five vice presidents, a secretary, and a treasurer. These officers shall serve for a period of one year and until their successors have been elected and have qualified, and all such officers shall be members of the Board of Directors by reason of such election.

Article VII.

Amendments to the Constitution or to the By-Laws of this society, which have been recommended by not less than twenty-five members or by a majority of the Board of Directors, shall be submitted to the members for a mail vote, and when approved in writing by a majority of the members shall be declared by the President to be effective.

BY-LAWS.

Article I.

Fiscal Year.

The fiscal year of the society shall end with the last day of August in each calendar year.

Article II.

Board of Directors.

It shall be the duty of the Board of Directors to conduct the affairs of the society. It shall be their duty to perform such acts as will carry out the objects of the society. To this end, they shall supervise the publication of a monthly magazine, to be known as "The Certified Public Accountant"; they shall take cognizance of all present and proposed legislation relative to the granting of the C. P. A. certificate, and shall take such action in respect thereto as in their judgment will further the objects of the society; they shall collect and consider evidence indicating that any holder of a C. P. A. certificate granted by a State or other political subdivision of the United States has committed any act which would be cause for the revocation of

his certificate, and if the evidence, in their opinion, justifies such revocation, they shall take action to assist the State Board in securing a trial and determination of the case, and if, in their opinion, the evidence justifies further procedure, they shall take action to assist the State in prosecuting the violator.

Article III.

Duties of Officers.

The officers shall perform the duties usually appertaining to the offices held and such other duties as shall be assigned to them by the Board of Directors.

Article IV.

Meetings of the Board of Directors.

The president shall call meetings of the Board of Directors whenever he considers it advisable, and, upon written request, signed by four directors, the secretary shall call such meetings. A quorum shall consist of seven members of the board.

Article V.

General Meetings.

Conventions and meetings of members or representatives shall be held when and where the Board of Directors may determine, and, upon the written request of fifteen representatives or fifty members representing at least ten States, the secretary shall call such meeting. The annual meeting of members shall be held in the month of September of each year. Provision shall be made for a meeting of the representatives at some time during each annual meeting.

Article VI.

Election of Representatives, Directors and Officers.

For the purpose of exercising individual membership privileges in the affairs of this society, each State or other political subdivision shall be considered a distinct unit.

The members in each State or other political subdivision, during the month of June in each year, shall nominate by mail, on ballots furnished by the secretary, the number of representatives to which the State or other political subdivision is entitled.

The members in each State or other political subdivision, during the month of July in each year, shall elect from the nominations so made, by mail, on ballots furnished by the secretary, the number of representatives to which the State or other political subdivision is entitled.

The elected representatives of the States or other political subdivisions in each district, during the month of August in each year, shall elect from their own number, by mail, on ballots furnished by the secretary, a director or directors. In voting for directors each representative shall indicate his first, second, and third choices. In case no person receives a majority of first choices, the votes shall be counted with a value of three points for first choice, two points for second choice, and one point for third choice.

The retiring Board of Directors shall hold a meeting the day previous to the annual meeting of members in each year. At the close of the annual

meeting of members in each year, the newly elected directors, at the call of the retiring president, shall hold a meeting to elect the officers of the society for the ensuing year and to transact such other business as may be necessary.

Vacancies in representatives, directors, or officers shall be filled in the same manner, except as to time, as regularly provided.

Article VII.

Auditors.

Three auditors shall be nominated and elected at the first session of each annual meeting by the members of the society present. The duties of the auditors shall be to audit the accounts of the society and the election returns.

Article VIII.

Offices.

This society shall maintain an office in the City of Washington, D. C., and at such other place or places as may be determined by the Board of Directors.

Article IX.

Fees and Dues.

The initiation fee shall be \$10.00, and it shall be remitted with the application for membership. The amount of dues to be paid by a member for the first fiscal year of his membership shall be that part of \$15.00 which represents the unexpired portion of the fiscal year, including the month in which the applicant is admitted to membership.

The dues to be paid by each member after the fiscal year in which admitted shall be \$15.00 per year, payable in advance.

The dues paid by each member shall include a subscription to the official organ of the society, "The Certified Public Accountant," for the period covered by the dues paid.

In the discretion of the Board of Directors, the annual dues may be reduced, but they may not be increased except by amendment of the By-Laws.

The secretary shall send a notice of annual dues to every member not later than October 1st in each year. If said dues are not received by the secretary on or before the succeeding November 1st, he shall send a second notice, and if they are not received by the secretary on or before the succeeding December 1st, he shall report the delinquents to the Board of Directors.

Article X.

Expulsion.

Any member who is reported by the secretary to the Board of Directors as delinquent in the payment of his dues, as provided in Article IX, may be dropped from the membership rolls by order of the Board of Directors. After a member has been dropped from membership, his membership status may be restored by a two-thirds vote of the full Board of Directors.

Any member whose C. P. A. certificate shall have been revoked by any State or other political subdivision may be expelled by the Board of Directors.

As amended on May 7, 1924.

The American Society of Certified Public Accountants

Woodward Building

Washington, D. C.

No.

Recorded

Date

I hereby submit my application for enrollment as a member of The American Society of Certified Public Accountants, the organization effected at a meeting held at Chicago, December 12, 1921, which organization is composed only of those holding C. P. A. certificates granted by States and other political subdivisions, and whose object is to protect said certificates against unfavorable influences of any kind. Ten dollars (\$10.00) is inclosed, which is for membership fee. Dues for the remainder of the fiscal year (ended August 31st) will be remitted upon receipt of bill from the society.

Name

(Print name as it should appear on Membership Certificate.)

Street address

City State

CERTIFICATE DATA.

Date of original certificate No. State

Subsequent certificates from

Signature

DETACH HERE.